

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	9/26/2006	Attendance at the Audit Committee meeting in Rochester, NY	5.1			A1
Barber	Keith A.	KAB	Senior	9/26/2006	SAP Application control discussion with client regarding appropriate transaction codes.	0.9			A1
Barber	Keith A.	KAB	Senior	9/26/2006	SAP/JE - Worked with client SAP team to identify why jobs failed.	2.3			A1
Barber	Keith A.	KAB	Senior	9/26/2006	SAP/JE - Worked with client SAP team to resolve FTP issues.	2.6			A1
Barwin	Kristen N.	KNB	Staff	9/26/2006	E&C - Complete SAS 65 Employee Cost Cycle review and Reperformance	2.2			A1
Barwin	Kristen N.	KNB	Staff	9/26/2006	E&C - Fixed Asset Review Notes	3.6			A1
Beckman	James J.	JJB	Partner	9/26/2006	Delphi meeting with D. Olbrecht to discuss SALT provision.	2.4			A1
Boehm	Michael J.	MJB	Manager	9/26/2006	DPSS Interim - Reviewed correspondence related to Delphi medical Systems - Texas annual physical inventory & related follow up with site controller.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/26/2006	DPSS Interim - Review of employee cost cycle TOC workpapers.	1.1			A1
Boehm	Michael J.	MJB	Manager	9/26/2006	DPSS Interim - Review of AP TOC workpapers.	1.3			A1
Boehm	Michael J.	MJB	Manager	9/26/2006	DPSS Interim - Review of substantive interim audit workpapers for inventory & physical inventory observation at Plainfield warehouse.	1.3			A1
Boehm	Michael J.	MJB	Manager	9/26/2006	DPSS Interim - Review of test of controls workpapers for FSCP and Inventory	3.2			A1
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - review senior comments for E&C	0.4			A1
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - Packard-printing confirms	0.5			A1
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - Packard-questions with analysts	0.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - Packard-teleconference with C. High and J. Bell	0.7			A1
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - E&C-discussion with C. Davies on consumption deliveries	0.9			A1
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - Packard-preparation for teleconference for A/R confirm questions	1.3			A1
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - T&I - A/R going through request items received	2.1			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - Meet with R. Markel to discuss Warranty	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - Discuss PBC listing for 6/30 with B. Prueter	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - Assisted S. Craig with Employee Cost Cycle	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - Meet with L. Bourasa to discuss TOC request	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - Worked on interim testing for AR	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - created interim workpaper folders	0.5			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - Assisted S. Craig with Fixed Asset PBC request	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - Reviewed walkthroughs, Q1 and Q2 documentation ensuring all workpapers had 2 signatures (Fedex'd papers to Corporate team accordingly).	1.8			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Call with K. Tau to discuss some questions regarding PBC listing	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Call with M. Hatzfeld to discuss work status	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Created PBC request items for significant accounts: Pension, Salary Accrual, environmental reserve, liabilities subject to comprise - Created request items for 9/30 testing.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Updated PBC assistance listing,	1.4			A1
Craig	Tashawna N.	TNC	Staff	9/26/2006	Saginaw - Requested populations for independent test of controls for the Employee Cost Cycle	1.8			A1
Craig	Tashawna N.	TNC	Staff	9/26/2006	Saginaw - Reperformed Management's tests of controls for the Employee Cost Cycle	6.2			A1
DeMers	Laurie A.	LAD	Senior Manager	9/26/2006	Meet with internal E&Y tax and audit team for audit planning meeting for taxes with D. Kelley, C. Tosto, J. Hegelmann, S. Sheckell, and A. Krabill.	3.1			A1
Gerber	Katherine A.	KAG	Senior	9/26/2006	T&I - Inventory Follow-up with C. Tompkins.	0.3			A1
Gerber	Katherine A.	KAG	Senior	9/26/2006	T&I - Investments	4.4			A1
Harbaugh	James M.	JMH	Staff	9/26/2006	DPSS - Testing Inventory cycle controls	2.7			A1
Harbaugh	James M.	JMH	Staff	9/26/2006	Testing FSCP controls.	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/26/2006	Interim planning meeting between E&Y (M. Kearns, M. Rothmund) and E&C (J. Brooks and his accounting staff).	1.7			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/26/2006	Preparation with E&Y team (M. Kearns and M. Rothmund) for interim meeting with J. Brooks and accounting staff to discuss PBC list, open items and status.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/26/2006	Q - Planning - draft and send e-mail to M. Lewis re: which Non-U.S. trial balances roll into which Non-U.S. tax returns.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	9/26/2006	Q - Planning - call to R. Patel re: does the TRBC worksheet reflect which tax returns are filed, if not, who do I discuss which tb's roll into which tax returns for No U.S. entities	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	9/26/2006	Q - Planning - Quick meeting debrief from A. Krabill after his meeting with J. Williams re: status updates, verifying scope of audit and distribution of materials provided by E&Y	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	9/26/2006	Q - Planning - work on developing audit in-scope analysis for tax	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	9/26/2006	Q - Audit planning meeting for taxes with D. Kelley, C. Tosto, A. Krabill, L. DeMers and S. Sheckell.	3.1			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: received inventory by location listing, inventory turnover by location listing, and api adjustment entries from C. Tompkins.	0.3			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: received reports for gross margin % by location from C. Tompkins	0.3			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: began review of book to perpetual reconciliation for July '06	0.4			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: prepared list of requests for C. Tompkins for inventory substantive testing	0.4			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: met with C. Tompkins to request items to complete substantive worksteps	0.6			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: met with M. Johnson to discuss question with sample selection #8 for our raw materials price testing	0.6			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: went through inventory costing walkthrough completed earlier in the year to become acquainted with process at T&I	0.6			A1

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Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: tied out API adjustment entries for TB 1220 and TB 1230 for inventory substantive worksteps	0.8			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: answered questions from K. Rasmussen regarding the fixed asset cycle testing	0.9			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: created inventory by location spreadsheet for analytical analysis	1.8			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: began creation of spreadsheet to analyze gross margin % by location for inventory substantive testing	1.9			A1
Imberger	Guido	GI	Senior Manager	9/26/2006	Saginaw - discussion with B. Prueter regarding process to address outstanding information.	0.3			A1
Imberger	Guido	GI	Senior Manager	9/26/2006	Saginaw - discussion regarding available personal from Delphi Steering to support us during Observation of physical inventory as of 9/30	0.4			A1
Imberger	Guido	GI	Senior Manager	9/26/2006	Saginaw - team discussion regarding open items from SOX testing and how to present to the client	0.6			A1
Kearns	Matthew R.	MRK	Senior	9/26/2006	E&C - Preparing agenda for E&C meeting	0.8			A1
Kearns	Matthew R.	MRK	Senior	9/26/2006	E&C - Assisting E&Y staff member with SAS 65 testing	1.3			A1
Kearns	Matthew R.	MRK	Senior	9/26/2006	E&C - Meeting with E&C mgmt team, including J. Brooks, A. Renaud, G. Hallecheck and C. Bush as well as E&Y team members including interim audit procedures	1.4			A1
Kearns	Matthew R.	MRK	Senior	9/26/2006	E&C - Internal meeting with E&Y, E&C team preparing for meeting with E&C mgmt	1.8			A1
Kearns	Matthew R.	MRK	Senior	9/26/2006	E&C - Reviewing fixed assets SAS 65 testing performed by E&Y staff	2.2			A1
Kearns	Matthew R.	MRK	Senior	9/26/2006	E&C - Reviewing expenditures SAS 65 testing performed by E&Y staff	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Edits to the AWS file as a result of the corporate TDPE meeting.	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	DPSS - Discussion with M. Boehm regarding Cueno cycle counts and response to our findings.	0.3			A1

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Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Status update with M. Boehm regarding DPSS interim work.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Modifications to the International AWS file.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Status update with L. Demers and J. Hegelmann and e-mail to the group after meeting with J. Williams.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Working with J. Hegelmann on international tax scoping.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Tax TDPE with S. Sheckell and E&Y tax team.	1.6			A1
Miller	Nicholas S.	NSM	Manager	9/26/2006	Development of model/template to track PwC findings a compared to E&Y findings on the divisional control testing.	1.4			A1
Miller	Nicholas S.	NSM	Manager	9/26/2006	Review of Packard interim workpapers - FSC and Revenue.	3.1			A1
Miller	Nicholas S.	NSM	Manager	9/26/2006	T&I - Time spent answering questions for K. Rasmussen.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/26/2006	T&I - Review of the interim T&I trial balances for unusual items.	0.5			A1
Miller	Nicholas S.	NSM	Manager	9/26/2006	T&I - Meeting with E. Creech to discuss open items and status of interim procedures.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/26/2006	T&I - Review of T&I interim prepaid work.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	9/26/2006	T&I - Beginning testing of accounts payable reconciliations.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	9/26/2006	T&I - Obtain understanding of management's reconciliation process for Accounts Payable	1.6			A1
Nicol	Jeremy M.	JMN	Staff	9/26/2006	T&I - Reviewing AP Narratives & Walkthroughs	1.6			A1
Nicol	Jeremy M.	JMN	Staff	9/26/2006	T&I - Writing AP Test of Controls Documentation	1.8			A1
Peterson	Christopher A.	CAP	Manager	9/26/2006	Meeting with B. Garvey to discuss outstanding review comments.	0.4			A1
Peterson	Christopher A.	CAP	Manager	9/26/2006	Review Hyperion independent testing performed by M. Stille.	2.5			A1
Peterson	Christopher A.	CAP	Manager	9/26/2006	Review Hyperion independent testing performed by M. Stille.	3.1			A1
Ranney	Amber C.	ACR	Senior	9/26/2006	Dayton Interim-detail reviewing the cash account reconciliations.	0.7			A1

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Ranney	Amber C.	ACR	Senior	9/26/2006	Dayton Interim-going over questions with staff related to alternative procedures to confirm AR.	1.8			A1
Ranney	Amber C.	ACR	Senior	9/26/2006	Dayton - Interim-travel time to Dayton for interim audit.	2.5			A1
Rasmussen	Kyle M.	KMR	Intern	9/26/2006	T&I - working on fixed assets work at Interim	9.3			A1
Reddy	Smitha Pingli	SPR	Manager	9/26/2006	Meeting w/ J. Beckman to review SALT provision docs.	2.2			A1
Reddy	Smitha Pingli	SPR	Manager	9/26/2006	Meeting w/ D. Olbrecht re: SALT provision.	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/26/2006	E&C - Update of the PBC List	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/26/2006	E&C - Meeting with the E&C AFD and the accounting personnel to discuss the accounting process going forward to year-end.	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/26/2006	E&C - Inventory Interim Testing	2.8			A1
Saimoua	Omar Issam	OIS	Staff	9/26/2006	E&C - Performed a SAS 65 for the E&C division revenue cycle for the application controls.	4.1			A1
Saimoua	Omar Issam	OIS	Staff	9/26/2006	E&C - Performed a SAS 65 on E&C revenue cycle for the manual and automated controls not yet looked at.	4.2			A1
Schwandt	Lisa N.	LNS	Staff	9/26/2006	Reviewed ASM	1.2			A1
Schwandt	Lisa N.	LNS	Staff	9/26/2006	Created Excel spreadsheet for planning tools	1.4			A1
Schwandt	Lisa N.	LNS	Staff	9/26/2006	Reviewed Delphi 10-K	3.4			A1
Sheckell	Steven F.	SFS	Partner	9/26/2006	Meeting with tax audit team to discuss planning	2.1			A1
Sheckell	Steven F.	SFS	Partner	9/26/2006	Attend Audit Committee meeting in Rochester, NY.	5.9			A1
Simpson	Jamie	JS	Senior Manager	9/26/2006	Discussion with H. Aquino regarding staffing conflicts.	0.8			A1
Simpson	Jamie	JS	Senior Manager	9/26/2006	Review of GIS/FROR information.	1.9			A1
Simpson	Jamie	JS	Senior Manager	9/26/2006	Time spent responding to international emails.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/26/2006	T&I - Discussion with N. Miller regarding T&I status.	0.3			A1
Threet	Crystal M.	CMT	Staff	9/26/2006	DPSS - Met with Mary Hutchison to discuss HR access/edit capabilities.	0.9			A1
Threet	Crystal M.	CMT	Staff	9/26/2006	DPSS - Documentation of HR access/edit capabilities.	1.3			A1
Threet	Crystal M.	CMT	Staff	9/26/2006	DPSS - Testing of HR reports.	1.2			A1

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Threet	Crystal M.	CMT	Staff	9/26/2006	DPSS - Review of independent selection of reports obtained and documented.	1.4			A1
Tosto	Cathy I.	CIT	Partner	9/26/2006	Audit planning meeting with S. Sheckell, A. Krabill, L. DeMers, D. Kelley and J. Hegelmann.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Correspondence with A. Ranney regarding Dayton Estimate to Complete.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Update staffing schedule for Dayton Estimate to Complete.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Revisions to ARMS estimate to complete schedule per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Correspondence with J. Simpson regarding Delphi ASQ Plan.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Correspondence with N. Miller and M. Boehm regarding inventory packages received via FedEx.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Correspondence with S. Sheckell regarding CFO Report Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Preparation of expense mailer package for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Coordination of badge access for L. Schwandt.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Update Delphi ASQ Plan per K. Asher.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Correspondence with J. Mayernick regarding Delphi Family Tree.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Correspondence with J. Simpson regarding Family Tree Updates.	0.2			A1
Barber	Keith A.	KAB	Senior	9/27/2006	DGL/JE - Q3 Journal entry planning meeting - E&Y and IAS	0.8			A1
Barber	Keith A.	KAB	Senior	9/27/2006	SAP logical access testing lead sheet	1.7			A1

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Barber	Keither A.	KAB	Senior	9/27/2006	DGL/JE - Development of testing procedures for company code 141.	1.9			A1
Barber	Keither A.	KAB	Senior	9/27/2006	SAP program change lead sheet review	2.1			A1
Barber	Keither A.	KAB	Senior	9/27/2006	DGL/JE - Revised testing procedures for company code 141.	2.3			A1
Barber	Keither A.	KAB	Senior	9/27/2006	SAP Review of supporting documentation for program change.	2.3			A1
Barwin	Kristen N.	KNB	Staff	9/27/2006	E&C - Begin Plant testing for SAS 65	2.0			A1
Boehm	Michael J.	MJB	Manager	9/27/2006	DPSS Interim - Preparation of files for archiving.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/27/2006	DPSS Interim - Review of workpapers related to physical inventory observation.	1.3			A1
Boehm	Michael J.	MJB	Manager	9/27/2006	E&S Interim - Preparation of E&S files for archiving.	1.4			A1
Boehm	Michael J.	MJB	Manager	9/27/2006	Internal Controls/Mgmt - Discussions with J. Simpson regarding rollforward testing procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/27/2006	Planning - Consolidated - Review of staffing templates and related discussions with J. Simpson	0.8			A1
Boehm	Michael J.	MJB	Manager	9/27/2006	Quarterly Review - Completion archiving procedures and related conversations with A. Ranney, A. Krabill, and J. Simpson	1.2			A1
Buzzacco	Amanda L.	ALB	Staff	9/27/2006	Dayton - PO testing-selections.	0.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/27/2006	Dayton - E&C-review of consumption delivery.	1.4			A1
Buzzacco	Amanda L.	ALB	Staff	9/27/2006	Dayton - Packard-discussion with D. Burns and J. Bell regarding A/R questions	1.6			A1
Chamarro	Destiny D.	DDC	Staff	9/27/2006	Meet with K. Tau to update on the status on work	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/27/2006	Worked on AR interim work	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/27/2006	Meet with L. Briggs and B. Beam to discuss/receive the AR aging file to send to TSRS in order to complete AR confirms	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/27/2006	Created a inventory by plant schedule A.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/27/2006	Meet with Bob to update/strategize a way to make the process of getting documents more efficient.	0.9			A1

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Chamarro	Destiny D.	DDC	Staff	9/27/2006	Went through/organized supporting documentation for the items already received from the client	1.2			A1
Chamarro	Destiny D.	DDC	Staff	9/27/2006	Discussion with G. Imberger regarding the status of open items	1.3			A1
Chamarro	Destiny D.	DDC	Staff	9/27/2006	Created a master PBC listing, updating figured to reflect new materiality numbers.	3.3			A1
Craig	Tashawna N.	TNC	Staff	9/27/2006	Saginaw - Requested support for sample selections for employee cost cycle	0.9			A1
Craig	Tashawna N.	TNC	Staff	9/27/2006	Saginaw - Met with B. Prueter to discuss PBC listing	1.2			A1
Craig	Tashawna N.	TNC	Staff	9/27/2006	Saginaw - Updated PBC Listing (interim and SOX) for B. Prueter	1.2			A1
Craig	Tashawna N.	TNC	Staff	9/27/2006	Saginaw - Worked on risk assessment assignment for G. Imberger.	1.8			A1
Craig	Tashawna N.	TNC	Staff	9/27/2006	Saginaw - Reperformed management's test of controls for Employee Cost Cycle	4.8			A1
Gerber	Katherine A.	KAG	Senior	9/27/2006	T&I - Expenditure Cycle - discuss procedures/answer questions from staff	0.4			A1
Gerber	Katherine A.	KAG	Senior	9/27/2006	T&I - Status update with Manager and client (Donna)	0.7			A1
Gerber	Katherine A.	KAG	Senior	9/27/2006	T&I - Inventory - discuss 404 procedures with staff	1.1			A1
Gerber	Katherine A.	KAG	Senior	9/27/2006	T&I - Investments - Interim/404 Testing	2.4			A1
Gerber	Katherine A.	KAG	Senior	9/27/2006	T&I - Revenue Cycle - 404 testing	2.6			A1
Harbaugh	James M.	JMH	Staff	9/27/2006	DPSS - Testing physical inventory counts	4.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	Q - Planning - Call from M. Lewis re: Non-U.S. consolidated return listing that matches trial balances to the returns filed	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	Q - Planning - Send e-mail to Trevor requesting staffing for November	0.1			A1
Henning	Jeffrey M.	JMH	Partner	9/27/2006	Conf. call with D. Bayles re: testing considerations	0.7			A1
Henning	Jeffrey M.	JMH	Partner	9/27/2006	Audit status discussions with M. Hatzfeld	1.0			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: concluded on results of our raw materials price testing and signed off on worksteps in AWS	0.2			A1

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Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: discussed documentation received and conclusions reached for inventory price testing with K. Gerber.	0.2			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: received back up support for the calculation of overhead and labor cost portions for FG selection from C. Tompkins.	0.2			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: received documentation from M. Johnson regarding question about selection #8 for the raw materials price testing	0.3			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: dialed-up to check e-mail since we have not been provided internet connection at Division HQ	0.4			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: continued worksteps relating to the book to perpetual reconciliation	0.6			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: discussed questions from Kyle Rasmussen, Intern, relating to fixed assets testing	0.6			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: tied out supporting documentation for sample selection for raw materials price testing	0.7			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: discussed inventory cycle test of controls with K. Gerber.	1.2			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: completed gross margin % analysis spreadsheet for inventory substantive work	1.6			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: tied out supporting documentation for our testing of the process for applying overhead and labor rates for finished goods	1.6			A1
Imberger	Guido	GI	Senior Manager	9/27/2006	Saginaw - Compare corporate Combined Risk assessment with original risk assessment at Saginaw Division to ensure that we cover all risk areas during the audit.	1.3			A1
Kearns	Matthew R.	MRK	Senior	9/27/2006	E&C - Assisting E&Y staff members with questions regarding SAS 65 testing for E&C	2.3			A1
Kearns	Matthew R.	MRK	Senior	9/27/2006	E&C - Reviewing SAS 65 worked performed by E&Y staff members	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Edits to the scoping memo.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Conference call with M. Boehm and C. Anderson to discuss Cueno cycle count issue.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Status update with M. Boehm and E. Marold.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Response to E&Y Germany e-mail regarding scoping.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Revision to the international AWS file.	1.4			A1
Marold	Erick W.	EWM	Senior	9/27/2006	E&S - Detail review of test of control procedures performed by N. Arnold.	2.8			A1
Marold	Erick W.	EWM	Senior	9/27/2006	Planning for Q3 NSJE testing.	1.8			A1
Marold	Erick W.	EWM	Senior	9/27/2006	Preparation of the Saginaw file for archiving.	3.4			A1
Miller	Nicholas S.	NSM	Manager	9/27/2006	Entry of updated derivative controls into AWS.	1.4			A1
Miller	Nicholas S.	NSM	Manager	9/27/2006	Completion of documentation (i.e. entering AWS objects and making the correct associations) for the significant risk document, as discussed in our team planning event.	3.2			A1
Miller	Nicholas S.	NSM	Manager	9/27/2006	Review of updated corporate derivative information.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	9/27/2006	T&I - Obtain an understanding of data transfers with no invoice and unmatched purchase orders/receiving reports via the narratives and walkthroughs.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	9/27/2006	T&I - Review management's testing of data with no invoice, and opened purchase orders/unmatched receiving reports.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	9/27/2006	T&I - Continued testing of AP Reconciliations.	3.6			A1
Pagac	Matthew M.	MMP	Manager	9/27/2006	ACS - Final sign off for archiving	0.6			A1
Ranney	Amber C.	ACR	Senior	9/27/2006	Dayton Interim-going over confirmation testing procedures with staff	0.7			A1
Ranney	Amber C.	ACR	Senior	9/27/2006	Dayton Interim-detail reviewing testing of customer master file changes	2.6			A1
Ranney	Amber C.	ACR	Senior	9/27/2006	Dayton Interim-detail reviewing cash account reconciliations.	3.6			A1
Ranney	Amber C.	ACR	Senior	9/27/2006	Quarterly Review-preparing files for archive of the Q1/Q2 Review.	1.1			A1
Rasmussen	Kyle M.	KMR	Intern	9/27/2006	T&I - working on fixed assets work at Interim	8.3			A1
Reddy	Smitha Pingli	SPR	Manager	9/27/2006	Discussion w/ J. Beckman re: next steps	0.5			A1

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Rothmund	Mario Valentin	MVR	Staff	9/27/2006	E&C - Met with A. Renaud/ M. Roeder regarding the testing strategy for the Employee Cycle	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/27/2006	E&C - Walked the Staff through the revenue cycle to explain testing strategy	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/27/2006	E&C - Review of the SAS 65 Inventory Cycle, mainly the Cost part of the cycle	3.3			A1
Saimoua	Omar Issam	OIS	Staff	9/27/2006	E&C - Cleared all open items relating to the SAS 65 for the revenue cycle that had sufficient information.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	9/27/2006	E&C - Printed out the significant accounts and the related controls, WCGW's and assertions from the 8a view pane.	2.4			A1
Saimoua	Omar Issam	OIS	Staff	9/27/2006	E&C - Printed out the significant processes and the related WCGW's from the 6a view pane for the E&C division.	2.5			A1
Schwandt	Lisa N.	LNS	Staff	9/27/2006	Obtained security badge	0.5			A1
Schwandt	Lisa N.	LNS	Staff	9/27/2006	Reviewed Delphi 10-K	1.0			A1
Schwandt	Lisa N.	LNS	Staff	9/27/2006	Reviewed AWS audit plan setup and files.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	9/27/2006	Made corrections in AWS audit plan	2.2			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	Discussion with M. Hatzfeld regarding budget templates/estimates to complete.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	Discussion with M. Boehm regarding staffing matters fo DPSS and E&S.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	Discussion with A. Krabill regarding international AWS file.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	Meeting with D. Kolano to discuss Q3 non standard journal entry testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	Discussion with E. Marold and K. Barber regarding Q3 journal entry testing approach.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	Meeting with D. Kolano to discuss Q3 non standard journal entry testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	T&I - Discussion with N. Miller regarding T&I interim status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	Discussion with S. Pacella regarding TSRS matters.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	9/27/2006	SEC Audit Independence- review of non-U.S. entities non-audit services confirmations	0.3			A1

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Stille	Mark Jacob	MJS	Staff	9/27/2006	Discussion with R. Butcher regarding Active Directory.	0.6			A1
Stille	Mark Jacob	MJS	Staff	9/27/2006	Windows testing and documentation	1.9			A1
Tau	King-Size	KST	Senior	9/27/2006	Saginaw - Prepared the inventory instructions for the E&Y staff observing physical inventory in Athens, AL.	1.1			A1
Tau	King-Size	KST	Senior	9/27/2006	Saginaw - Prepared other physical inventory documents such as count sheet, checklist, and inventory listing by part in dollar value for the E&Y staff observing the inventory on 9/30/06.	0.2			A1
Tau	King-Size	KST	Senior	9/27/2006	Saginaw - Preparation of email to P. Floyd to inform him the details of the physical inventory that he will observe on 9/30/06.	0.3			A1
Tau	King-Size	KST	Senior	9/27/2006	Saginaw - Call with B. Prueter and J. Berzett to discuss the details of the physical inventory that will take place on Sat (9/30).	0.4			A1
Tau	King-Size	KST	Senior	9/27/2006	Saginaw - Discussion with D. Chamarro regarding AR files she needs to obtain for AR confirmation.	0.6			A1
Tau	King-Size	KST	Senior	9/27/2006	Saginaw - Discussion with B. Prueter, G. Imberger, D. Chamarro, and S. Craig to clarify our audit approach and timing.	1.4			A1
Threet	Crystal M.	CMT	Staff	9/27/2006	DPSS - Application control selections and walkthrough.	1.8			A1
Threet	Crystal M.	CMT	Staff	9/27/2006	DPSS - New hire walkthrough in system with M. Dabowski.	0.7			A1
Threet	Crystal M.	CMT	Staff	9/27/2006	DPSS - Budget-to-actual review and documentation with Cheryl (analyst).	2.3			A1
Threet	Crystal M.	CMT	Staff	9/27/2006	DPSS - Completed fixed asset analytic.	0.9			A1
Threet	Crystal M.	CMT	Staff	9/27/2006	DPSS - Reviewed XM Subsidy reconciliation and tie-out.	4.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Provide J. Simpson copy of Delphi Bankruptcy News, Issue No. 42.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Coordination of Pension Audit Meeting with S. Sheckell M. Sakowski, M. Boehm and J. Hasse.	0.6			A1

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Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Print and prepare file folders per J. Simpson.	0.9			A1
Barber	Keith A.	KAB	Senior	9/28/2006	SAP logical access testing follow-up questions.	1.9			A1
Barber	Keith A.	KAB	Senior	9/28/2006	DGL/JE - Revised testing procedures for company code 141.	2.2			A1
Barber	Keith A.	KAB	Senior	9/28/2006	SAP/JE - Worked with client SAP team to identify why jobs failed.	2.3			A1
Barber	Keith A.	KAB	Senior	9/28/2006	SAP program change testing follow-up questions.	2.8			A1
Barber	Keith A.	KAB	Senior	9/28/2006	DGL/JE - Revised testing procedures for company code 161.	3.1			A1
Barwin	Kristen N.	KNB	Staff	9/28/2006	E&C - Fixed Asset Review Notes	1.8			A1
Barwin	Kristen N.	KNB	Staff	9/28/2006	E&C - Coopersville Plant SAS 65 Testing	2.6			A1
Barwin	Kristen N.	KNB	Staff	9/28/2006	E&C - Grand Rapids Plant SAS 65 Testing	3.2			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Interim - Met with R. Nedadur and P. Kratz to discuss AP and key reserve reconciliations.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Interim - Status update discussions with J. Harbaugh and C. Threet regarding revenue TOC and XM subsidy receivable.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Interim - Review of cash receipts TOC workpapers.	0.8			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Interim - Review of employee cost cycle workpapers.	0.8			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Interim - Review of Expenditure cycle TOC workpapers.	0.9			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Interim - Review of revenue TOC workpapers.	1.8			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Quarterly Review - Preparation of Q3 review PBC list.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Quarterly Review - Correspondence with R. Nedadur, D. Langford, and F. Wan regarding Q3 review PBC list.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	E&S Interim - Call with M. McCoy regarding 2007 API procedures at E&S.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	E&S Interim - Review of E&S Inventory workpaper documentation.	1.2			A1
Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - debit memo-sample included in workpaper's	0.3			A1

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Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - T&I A/R confirms-review with senior	0.4			A1
Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - documenting open items	0.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - Control framework documentation	0.9			A1
Chamarro	Destiny D.	DDC	Staff	9/28/2006	Sent inventory emails to Alabama and to E&Y for inventory	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/28/2006	Updated AWS file	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/28/2006	Updated master PBC list	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/28/2006	Meet with B. Beam to obtain file for AR confirmations/worked on AR confirmations	1.3			A1
Chamarro	Destiny D.	DDC	Staff	9/28/2006	Worked on test of controls for inventory	1.4			A1
Chamarro	Destiny D.	DDC	Staff	9/28/2006	Created independent TOC requested documents	1.7			A1
Chamarro	Destiny D.	DDC	Staff	9/28/2006	Worked on independent test of control for expenditure cycle	2.7			A1
Craig	Tashawna N.	TNC	Staff	9/28/2006	Saginaw - Selected Samples for the Fixed Asset Cycle	0.8			A1
Craig	Tashawna N.	TNC	Staff	9/28/2006	Saginaw - Selected samples for the Employee Cost Cycle	0.8			A1
Craig	Tashawna N.	TNC	Staff	9/28/2006	Saginaw - Requested populations for independent test of controls of the Employee Cost Cycle	1.1			A1
Craig	Tashawna N.	TNC	Staff	9/28/2006	Saginaw - Completed risk assessment assignment for Guido	1.6			A1
Craig	Tashawna N.	TNC	Staff	9/28/2006	Saginaw - Reperformed management's test of controls for the Employee Cost Cycle	4.8			A1
Ford	David Hampton	DHF	Staff	9/28/2006	Packard - Tested fixed assets.	1.4			A1
Ford	David Hampton	DHF	Staff	9/28/2006	Packard - Cleaned up documentation and sent additional requests regarding fixed assets.	1.3			A1
Ford	David Hampton	DHF	Staff	9/28/2006	Packard - Testing of expenditure controls.	3.4			A1
Gerber	Katherine A.	KAG	Senior	9/28/2006	T&I - expenditure cycle - discuss procedures/testing with staff	0.2			A1
Gerber	Katherine A.	KAG	Senior	9/28/2006	T&I - payroll questions from staff	0.3			A1
Gerber	Katherine A.	KAG	Senior	9/28/2006	T&I - Discussion with Dayton team (AR confirmation testing issue specific to T&I)	0.4			A1
Gerber	Katherine A.	KAG	Senior	9/28/2006	T&I - Investments - Interim/404 Testing	0.6			A1
Gerber	Katherine A.	KAG	Senior	9/28/2006	T&I - Go over open Fixed Asset procedures with K. Rasmussen and answer questions accordingly.	0.7			A1
Gerber	Katherine A.	KAG	Senior	9/28/2006	T&I - Revenue Cycle - interim/404 testing	5.3			A1

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Harbaugh	James M.	JMH	Staff	9/28/2006	DPSS - Reviewing accounts receivable testing	1.7			A1
Harbaugh	James M.	JMH	Staff	9/28/2006	DPSS - Obtaining needed documentation from client	2.2			A1
Harbaugh	James M.	JMH	Staff	9/28/2006	DPSS - Testing inventory balances	3.2			A1
Harbaugh	James M.	JMH	Staff	9/28/2006	DPSS - Testing physical inventory counts	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/28/2006	Corporate - Budget/estimate to complete development.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/28/2006	Saginaw - Discussion with K. Tau to discuss interim audit approach.	3.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/28/2006	Q - Planning - call from M. Lewis re: matching Non-U.S. returns filed, consolidated or single entity, to Non-U.S. trial balances for audit scope worksheet	0.2			A1
Henning	Jeffrey M.	JMH	Partner	9/28/2006	Correspondence with S. Daniels re: status	0.6			A1
Horner	Kevin John	KJH	Staff	9/28/2006	Packard Interim: e-mailed copy of trial balance to D. Ford	0.2			A1
Horner	Kevin John	KJH	Staff	9/28/2006	Packard Interim: went to Delphi HQ to receive sync from M. Pritchard and sync copy of Packard engagement back onto the server.	0.9			A1
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: updated open requests listing for inventory cycle	0.2			A1
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: answered questions by J. Simpson relating to test of controls.	0.3			A1
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: met with E. Creech to request customer return documentation and customer agreement for FOB destination customer	0.4			A1
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: went to Delphi HQ to get sync file of T&I aws file	0.4			A1
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: assisted K. Rasmussen document depreciation reasonableness testing	0.8			A1
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: discussed open items for fixed asset cycle testing with K. Rasmussen.	1.2			A1
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: meeting with C. Tompkins to request items relating to inventory test of controls program	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: reviewed test of controls worksteps to determine open request we need to obtain for listing to b provided to D. Greenbury and to determine procedures t finish controls testing	2.4			A1
Imberger	Guido	GI	Senior Manager	9/28/2006	Saginaw - preparation for discussion held with J. Perkins and B. Prueter related to audit process.	0.3			A1
Imberger	Guido	GI	Senior Manager	9/28/2006	Saginaw - discuss status of audit process (SOX testing)	0.7			A1
Imberger	Guido	GI	Senior Manager	9/28/2006	Preparation of documents for the meeting with J. Perkins.	0.3			A1
Kearns	Matthew R.	MRK	Senior	9/28/2006	E&C - Reviewing payroll SAS 65 procedures as well as determining appropriate testing	2.8			A1
Marold	Erick W.	EWM	Senior	9/28/2006	E&S - Detail review and reperformance of inventory cutoff testing.	1.7			A1
Marold	Erick W.	EWM	Senior	9/28/2006	E&S - Preparation of inventory confirmations.	1.8			A1
Marold	Erick W.	EWM	Senior	9/28/2006	E&S - Initial review of the Milwaukee physical inventory observation.	2.1			A1
Marold	Erick W.	EWM	Senior	9/28/2006	Discussions regarding physical inventory observations for SAP locations and methodology for agreeing test counts.	1.4			A1
Miller	Nicholas S.	NSM	Manager	9/28/2006	Meeting with M. Hatzfeld, M. Boehm, M. Kearns, and M. Rothmund to discuss PwC testing, and how we should summarize our findings.	1.8			A1
Miller	Nicholas S.	NSM	Manager	9/28/2006	T&I - Meeting with J. Nicol to answer his questions on purchasing process.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/28/2006	T&I - Meeting with K. Rasmussen to answer his questions on fixed assets.	0.6			A1
Miller	Nicholas S.	NSM	Manager	9/28/2006	T&I - Meeting with D. Creech to discuss interim status, interim wrap-up and quarterly timing.	0.8			A1
Miller	Nicholas S.	NSM	Manager	9/28/2006	T&I - Review of accrual lead sheets.	0.8			A1
Miller	Nicholas S.	NSM	Manager	9/28/2006	T&I - Review of completed pre-paid workpapers.	1.3			A1
Miller	Nicholas S.	NSM	Manager	9/28/2006	T&I - Review of YTD income statement fluctuations for our audit procedures.	1.9			A1

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Nicol	Jeremy M.	JMN	Staff	9/28/2006	T&I - Creating a sample for certain processes within both the payroll and expenditure cycle.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	9/28/2006	T&I - Discussing needed documentation with R. Burrell and E. Creech.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	9/28/2006	T&I - Testing the purchase orders and trying to match them with receiving reports and purchase requisitions. Testing items for authorization and proper items on the document.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	9/28/2006	T&I - Compiling a list of needed documentation for both the expenditure cycle and the payroll cycle.	3.2			A1
Pacella	Shannon M.	SMP	Manager	9/28/2006	Status meeting with Sr. Manager re: TSRS status.	0.7			A1
Pacella	Shannon M.	SMP	Manager	9/28/2006	Attend Bi-weekly status meeting for SOD.	0.9			A1
Pacella	Shannon M.	SMP	Manager	9/28/2006	Discuss with Core Sr. Manager agenda and meeting materials for upcoming TSRS status meeting.	1.5			A1
Peterson	Christopher A.	CAP	Manager	9/28/2006	Conference call with B. Garvey to discuss global network testing strategy.	0.4			A1
Peterson	Christopher A.	CAP	Manager	9/28/2006	Updating AWS with responses to review comments from IAS.	3.4			A1
Ranney	Amber C.	ACR	Senior	9/28/2006	Dayton Interim-detail reviewing cash reconciliation testing	0.8			A1
Ranney	Amber C.	ACR	Senior	9/28/2006	Dayton Interim-testing controls over cash application	1.7			A1
Ranney	Amber C.	ACR	Senior	9/28/2006	Dayton Interim-reviewing unapplied cash balances and discussing with client	3.2			A1
Rasmussen	Kyle M.	KMR	Intern	9/28/2006	T&I - Sync'ing the T&I AWS file back to server	0.5			A1
Rasmussen	Kyle M.	KMR	Intern	9/28/2006	T&I - Working on fixed assets work at Interim	7.4			A1
Rothmund	Mario Valentin	MVR	Staff	9/28/2006	E&C - Met with M. Schulz regarding open inventory questions, mainly non-productive and negative inventory	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	9/28/2006	E&C - Worked on the Review of the SAS 65 Inventory Cycle	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/28/2006	E&C - Worked on the Independent Testing for Inventory Cycle	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	9/28/2006	E&C - Performed SAS 65 for the Inventory Cycle for th Milwaukee plant.	2.6			A1
Saimoua	Omar Issam	OIS	Staff	9/28/2006	E&C - Performed SAS 65 for the employee cost cycle and the financial reporting for the Grand Rapids plant.	3.2			A1
Saimoua	Omar Issam	OIS	Staff	9/28/2006	E&C - Performed SAS 65 for Management testing of the inventory cycle for Grand Rapids.	4.3			A1
Schwandt	Lisa N.	LNS	Staff	9/28/2006	Updated quarterly and annual representation letters	1.8			A1
Schwandt	Lisa N.	LNS	Staff	9/28/2006	Prepared confirmation letters for use in later audit steps	2.7			A1
Schwandt	Lisa N.	LNS	Staff	9/28/2006	E&S - Physical inventory tie-in	0.8			A1
Schwandt	Lisa N.	LNS	Staff	9/28/2006	E&S - Physical Inventory testing documentation	2.7			A1
Sheckell	Steven F.	SFS	Partner	9/28/2006	International coordination	0.9			A1
Simpson	Jamie	JS	Senior Manager	9/28/2006	Conf. call with A. Chung regarding sale of MobileAria (Delphi subsidiary) to another E&Y client	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/28/2006	Conf. call with A. Bianco and S. Pacella to discuss SOD status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/28/2006	Preparation of email response to E&Y Brazil audit team.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/28/2006	Summarization of changes to audit program based on feedback from K. Asher.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/28/2006	T&I - Discussions with T&I audit team regarding status of interim substantive work and 404 testing.	2.2			A1
Simpson	Jamie	JS	Senior Manager	9/28/2006	Discussions with S. Pacella to discuss TSRS TDPE.	1.2			A1
Stille	Mark Jacob	MJS	Staff	9/28/2006	Cleaning up of Hyperion testing review comments.	6.4			A1
Tau	King-Sze	KST	Senior	9/28/2006	Saginaw - Discussion with B. Prueter and J. Berzett regarding the physical inventory details on 9/28/06.	0.4			A1
Tau	King-Sze	KST	Senior	9/28/2006	Saginaw - Discussion with D. Chamarro and G. Imberger on AR reconciling items.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	9/28/2006	Saginaw - Discussion with G. Imberger regarding timing to complete test of control, interim audit as of June, interim audit as of Sept, and year-end audit.	0.4			A1
Tau	King-Size	KST	Senior	9/28/2006	Saginaw - Discussion with P. Floyd regarding items that he needs to be aware of when he is performing the physical inventory.	0.6			A1
Tau	King-Size	KST	Senior	9/28/2006	Saginaw - Meet with B. Prueter to answer his question on the "responsible person" and "date requested" information on the master PBC list.	0.6			A1
Tau	King-Size	KST	Senior	9/28/2006	Saginaw - Contacted A. Ventimiglia and L. Tanner regarding staff to observe inventory in Athens on Thursday, 9/28/06.	0.9			A1
Tau	King-Size	KST	Senior	9/28/2006	Saginaw - Reviewed the master PBC list before giving it to B. Prueter.	1.1			A1
Threet	Crystal M.	CMT	Staff	9/28/2006	DPSS - Cash receipts/shipping information documentation for accounts receivable.	3.4			A1
Threet	Crystal M.	CMT	Staff	9/28/2006	DPSS - XM shipping documentation, tie-out, and re-selection.	4.6			A1
Threet	Crystal M.	CMT	Staff	9/28/2006	DPSS - Inquiries/discussion of substantive procedure analytics with Diane.	0.8			A1
Threet	Crystal M.	CMT	Staff	9/28/2006	DPSS - Documentation of analytics.	0.5			A1
Threet	Crystal M.	CMT	Staff	9/28/2006	DPSS - Finish of revenue recognition independent testing.	0.6			A1
Threet	Crystal M.	CMT	Staff	9/28/2006	DPSS - Review of accruals for substantive procedures/independent control testing.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Correspondence with J. Hasse and S. Sheckell regarding FIN 48 Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Correspondence with S. Pacella regarding TSRS Team Directed Planning Event conference room.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Setting up conference room for TSRS Team Directed Planning Event per S. Pacella.	0.3			A1
Arnold	Nathan R.	NRA	Staff	9/29/2006	E&S -Follow-up on inventory open items.	1.5			A1
Barwin	Kristen N.	KNB	Staff	9/29/2006	E&C - Prepare audit folders	0.8			A1
Barwin	Kristen N.	KNB	Staff	9/29/2006	E&C - review of Coopersville Plant - SAS 65 procedures	2.0			A1
Barwin	Kristen N.	KNB	Staff	9/29/2006	E&C - Rochester Plant SAS 65 Testing	3.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	9/29/2006	Financial Reporting SAS 65 Rochester Plant	1.2			A1
Boehm	Michael J.	MJB	Manager	9/29/2006	DPSS Interim - Status update meeting with J. Harbaugh and C. Threet	0.4			A1
Boehm	Michael J.	MJB	Manager	9/29/2006	DPSS Interim - preparation of control testing matrices comparing results of PwC and E&Y testing.	1.8			A1
Boehm	Michael J.	MJB	Manager	9/29/2006	E&S Interim - Discussion of Inventory and Revenue TOC procedures with E. Marold	0.6			A1
Boehm	Michael J.	MJB	Manager	9/29/2006	E&S Interim - Preparation of control testing summary to compare results of E&Y and PwC TOC testing.	4.9			A1
Boehm	Michael J.	MJB	Manager	9/29/2006	Internal Controls/Mgmt - Meeting with J. Volek to discuss Corporate framework, narratives, and treasury TOC schedule.	0.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/29/2006	Dayton - E&C replacement selection review	0.3			A1
Buzzacco	Amanda L.	ALB	Staff	9/29/2006	Dayton - Tooling-clearing review with senior	0.4			A1
Buzzacco	Amanda L.	ALB	Staff	9/29/2006	Dayton - Packard-clear review with senior.	1.1			A1
Buzzacco	Amanda L.	ALB	Staff	9/29/2006	Travel time from Delphi-Dayton.	2.4			A1
Chamarro	Destiny D.	DDC	Staff	9/29/2006	Saginaw - Performed independent TOC for revenue	1.3			A1
Chamarro	Destiny D.	DDC	Staff	9/29/2006	Saginaw - Performed independent TOC for expenditure	2.2			A1
Chamarro	Destiny D.	DDC	Staff	9/29/2006	Organized audit files.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/29/2006	Worked on inventory	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/29/2006	Updated PBC list modified due to client meeting	2.1			A1
Craig	Tashawna N.	TNC	Staff	9/29/2006	Saginaw - Selected sample for independent test of controls - Fixed Asset (Asset Retirements)	0.8			A1
Craig	Tashawna N.	TNC	Staff	9/29/2006	Saginaw - Worked on modifications to Delphi-Steering Worldwide Balance Sheet.	0.8			A1
Craig	Tashawna N.	TNC	Staff	9/29/2006	Saginaw - Performed independent test of controls for fixed asset cycle(asset retirements)	2.2			A1
Craig	Tashawna N.	TNC	Staff	9/29/2006	Saginaw - Reviewed management's tests of controls for the Fixed Asset Cycle (Asset Retirements)	3.2			A1
Floyd	Paul	PF	Staff	9/29/2006	Perform physical inventory observation for the Athens, AL location.	8.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	9/29/2006	Packard - Worked on fixed asset control testing.	1.2			A1
Ford	David Hampton	DHF	Staff	9/29/2006	Packard - Compared corporate audit program to Packard Program.	2.1			A1
Ford	David Hampton	DHF	Staff	9/29/2006	Packard - Worked on Debit memo and non productive purchase control testing	3.1			A1
Harbaugh	James M.	JMH	Staff	9/29/2006	DPSS - Organizing workpapers.	1.4			A1
Harbaugh	James M.	JMH	Staff	9/29/2006	DPSS - Following-up on open items with client	1.6			A1
Harbaugh	James M.	JMH	Staff	9/29/2006	DPSS - Reviewing AP testing	1.9			A1
Harbaugh	James M.	JMH	Staff	9/29/2006	DPSS - Reviewing Accruals testing	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/29/2006	E&C - team meeting to discuss client expectations and the assignment of roles/responsibilities.	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	9/29/2006	Q - Planning - complete audit scope list for income tax and send to A. Krabill for review	0.8			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: dialed-up to receive e-mail, internet connection has not been provided by Division	0.4			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: worked on spreadsheet for cut-off testing c shipments and receipts for inventory testing	0.6			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: tied out book to perpetual reconciliation fo July '06 for our interim work procedures	0.7			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: review documentation received from T. Heater who conducted the physical inventory observatio at the Columbus plant in July	0.8			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: completed the inventory by location analysis for our interim procedures	0.9			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: discussed annual physical inventory testing procedures with N. Miller.	0.9			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: meeting with C. Tompkins to discuss tie out of test counts to costed out perpetual listing	1.2			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: began documentation of test of controls for the inventory cycle	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	9/29/2006	Saginaw - discussions around inventory observation at Alabama due to delay by the client down there, searchin for replacement	0.4			A1
Imberger	Guido	GI	Senior Manager	9/29/2006	Saginaw - discussion held with J. Perkins and B. Prueter related to audit process.	0.3			A1
Kearns	Matthew R.	MRK	Senior	9/29/2006	AHG - Working on physical inventory tie-out procedure for audit of interim inventory balance	3.1			A1
Kearns	Matthew R.	MRK	Senior	9/29/2006	E&C - Working on physical inventory tie-out procedures	1.2			A1
Kearns	Matthew R.	MRK	Senior	9/29/2006	E&C - Assisting E&Y staff with SAS 65 testing questions	1.6			A1
Marold	Erick W.	EWM	Senior	9/29/2006	E&S - Reviewed the GM Credit note related to pre-petition set-offs.	1.3			A1
Marold	Erick W.	EWM	Senior	9/29/2006	E&S - Obtained supporting documentation and prepared analytics for the Setech Store inventory balance.	1.6			A1
Marold	Erick W.	EWM	Senior	9/29/2006	Preparation of the year-end rep letter to be provided to management regarding possible representations.	2.7			A1
Marold	Erick W.	EWM	Senior	9/29/2006	Preparation of the 3rd quarter rep letter.	1.8			A1
Miller	Nicholas S.	NSM	Manager	9/29/2006	Contacting S. Kane, FAS 133 regarding derivatives	0.2			A1
Miller	Nicholas S.	NSM	Manager	9/29/2006	Pulling together derivatives package for S. Kane to review	0.4			A1
Miller	Nicholas S.	NSM	Manager	9/29/2006	Update of the corporate budget based on comments from the team planning event.	1.8			A1
Miller	Nicholas S.	NSM	Manager	9/29/2006	T&I - Time spent trying to figure out how to tie out physical inventory test counts to the general ledger.	0.2			A1
Miller	Nicholas S.	NSM	Manager	9/29/2006	T&I - Review of T&I interim workpapers.	0.4			A1
Miller	Nicholas S.	NSM	Manager	9/29/2006	T&I - Meeting with J. Nicol to discuss the status of the purchasing and payroll testing and develop a strategy for completion.	0.5			A1
Miller	Nicholas S.	NSM	Manager	9/29/2006	T&I - Meeting with K. Horner to discuss the status of th inventory testing and develop a strategy for completion.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/29/2006	T&I - Preparation of a template for T&I to be able to track/compare the PwC findings to the results of our testing of controls.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	9/29/2006	T&I - Reviewed management's testing for vendor supplier master file.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	9/29/2006	T&I - Contact HR & Purchasing regarding needed documentation for next week.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	9/29/2006	T&I - Discuss needed purchasing documentation with purchasing department.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	9/29/2006	T&I - Discuss needed documentation/received documentation with R. Burrell and E. Creech.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	9/29/2006	T&I - Edited AP Review Notes for tests done during the week. Performed TOC on AP Reconciliations and Expenditure Cycle.	2.6			A1
Ranney	Amber C.	ACR	Senior	9/29/2006	Dayton Interim-detail reviewing alternative testing procedures for AR confirmations	2.7			A1
Ranney	Amber C.	ACR	Senior	9/29/2006	Dayton Interim-travel time from Dayton.	3.0			A1
Rothmund	Mario Valentin	MVR	Staff	9/29/2006	Independent Testing for the E&C Employee Cost	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	9/29/2006	Budget Update for the divisions, E&C, AHG, Saginaw, ACS	2.4			A1
Rothmund	Mario Valentin	MVR	Staff	9/29/2006	E&C - Worked on Inventory Interim and Independent Testing	3.1			A1
Saimoua	Omar Issam	OIS	Staff	9/29/2006	Prepared a budget template for the AHG division.	2.2			A1
Saimoua	Omar Issam	OIS	Staff	9/29/2006	Prepared a budget template for the E&C division.	2.5			A1
Saimoua	Omar Issam	OIS	Staff	9/29/2006	Performed SAS 65 review for management testing of E&C plants.	3.9			A1
Schwandt	Lisa N.	LNS	Staff	9/29/2006	AHG - Created folders and organized physical inventory documents	0.3			A1
Schwandt	Lisa N.	LNS	Staff	9/29/2006	AHG - Physical inventory testing documentation in AWS	0.4			A1
Schwandt	Lisa N.	LNS	Staff	9/29/2006	E&C - Physical inventory testing documentation in AWS	1.2			A1
Schwandt	Lisa N.	LNS	Staff	9/29/2006	E&C - Created folders and organized physical inventory documents	2.1			A1
Sheckell	Steven F.	SFS	Partner	9/29/2006	Discuss topics with D. Bayles	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/29/2006	Discussion with P. Chadha regarding statutory audit in India.	0.4			A1
Stille	Mark Jacob	MJS	Staff	9/29/2006	Windows testing.	1.2			A1
Stille	Mark Jacob	MJS	Staff	9/29/2006	Windows testing documentation.	0.7			A1
Stille	Mark Jacob	MJS	Staff	9/29/2006	Clean up of Hyperion review comments.	3.6			A1
Tau	King-Sze	KST	Senior	9/29/2006	Saginaw - Call with J. Sapp regarding physical inventory observation this Sat - walked her through the inventory instructions.	0.6			A1
Tau	King-Sze	KST	Senior	9/29/2006	Saginaw - Call with P. Floyd regarding physical inventory observation for the Athens, AL location.	0.9			A1
Tau	King-Sze	KST	Senior	9/29/2006	Saginaw - Discussion with B. Prueter regarding the physical inventory status at Athens location.	0.2			A1
Tau	King-Sze	KST	Senior	9/29/2006	Saginaw - Discussed with S. Craig regarding fixed assets control testing.	0.3			A1
Tau	King-Sze	KST	Senior	9/29/2006	Saginaw - Discussion with B. Prueter regarding the "Date Requested" information on the master PBC list.	0.4			A1
Threet	Crystal M.	CMT	Staff	9/29/2006	DPSS - Met with Fern and Rohini to discuss open items/requests that had been finished.	0.6			A1
Threet	Crystal M.	CMT	Staff	9/29/2006	DPSS - Met with Rohini to discuss XM shipments and review notes.	0.3			A1
Threet	Crystal M.	CMT	Staff	9/29/2006	DPSS - Wrap-up/clean-up of audit areas.	2.2			A1
Threet	Crystal M.	CMT	Staff	9/29/2006	DPSS - Performed substantive procedures on AR Reconciliation.	1.2			A1
Threet	Crystal M.	CMT	Staff	9/29/2006	DPSS - Documented application control testing.	3.2			A1
Threet	Crystal M.	CMT	Staff	9/29/2006	DPSS - Meet with R. Nedadur and L. Irwin to discuss shipment selections and application control testing questions.	0.2			A1
A1 Project Total:						<u>2,879.4</u>		<u>\$0</u>	
Accounting Assistance - A2									
Bankruptcy									
Asher	Kevin F.	KFA	Partner	9/12/2006	Review of GM accounting matters	1.6	\$700	\$1,120	A2
Fitzpatrick	Michael J.	MFJ	Partner	9/14/2006	Research accounting related to frozen pension plan.	1.0	\$750	\$750	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	9/14/2006	Discuss accounting for frozen plan with T. Timko	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	9/14/2006	Review Company's memo summarizing the accounting for pensions and OPEB's in 2nd quarter	1.8	\$525	\$945	A2
Sheckell	Steven F.	SFS	Partner	9/14/2006	Research accounting related to frozen pension plan and accounting for settlement of OPEB's	2.4	\$525	\$1,260	A2
Conat	Arthur L.	ALC	Executive Director	9/15/2006	Call with S. Sheckell regarding accounting for certain pension and retiree medical plan changes	1.0	\$475	\$475	A2
Sheckell	Steven F.	SFS	Partner	9/15/2006	Research accounting for frozen pension plan and various FAS 88 issues	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	9/18/2006	Frozen pension plan and settlement discussion with technical accounting group	1.2	\$525	\$630	A2
Fitzpatrick	Michael J.	MJF	Partner	9/19/2006	Consultation on pension memos.	2.0	\$750	\$1,500	A2
Holman	David L.	DLH	Partner	9/20/2006	Review of attrition plan consultation memo	1.0	\$750	\$750	A2
Fitzpatrick	Michael J.	MJF	Partner	9/21/2006	Review of attrition plan consultation memo	2.0	\$750	\$1,500	A2
Fitzpatrick	Michael J.	MJF	Partner	9/25/2006	Review of pension plan events and related accounting	2.0	\$750	\$1,500	A2
Asher	Kevin F.	KFA	Partner	9/26/2006	Research related to the pension and OPEB plan amendments made by GM	1.9	\$700	\$1,330	A2
Sheckell	Steven F.	SFS	Partner	9/26/2006	Discuss pension accounting topics with S. Kihn related to attrition programs	0.6	\$525	\$315	A2
Larson	Christopher J.	CJL	Partner	9/28/2006	Review of draft pension/OPEB memo.	0.5	\$750	\$375	A2
A2 Bankruptcy Project Total:						21.0		\$13,500	
Catalyst									
Kearns	Matthew R.	MRK	Senior	8/28/2006	Catalyst - Internal meeting discussing open items and timing for completion of audit	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	8/28/2006	Catalyst - filing international E&Y teams correspondence in wkps	1.7	\$225	\$383	A2
Kearns	Matthew R.	MRK	Senior	8/28/2006	Catalyst - working on Consolidated OAR	5.8	\$225	\$1,305	A2
Rothmund	Mario Valentin	MVR	Staff	8/30/2006	LCM Analysis -Confirmation with International Audit teams	1.3	\$200	\$260	A2
Rothmund	Mario Valentin	MVR	Staff	8/30/2006	AFS break-out tie out	4.9	\$200	\$980	A2
Rothmund	Mario Valentin	MVR	Staff	8/31/2006	AFS break -out tie out	1.1	\$200	\$220	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	8/31/2006	Performed subsequent event procedures for Tulsa, Catalyst, including filling out the PGAP list. Subsequent events included testing of files of cash receipts, cash disbursements, journal entries, credit memos and client inquiries through 8/15/2006	3.9	\$200	\$780	A2
Henning	Jeffrey M.	JMH	Partner	9/6/2006	Review of FAS 144 materials relative to Catalyst business, and discussion of Fees/pricing for China JV audit	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	9/6/2006	Meeting with J. Williams, M&A, and K. Tremain to discuss Catalyst timeline and FAS 144 process implications.	1.6	\$525	\$840	A2
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Communicate workpaper access req's to non U.S. offices	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Review Catalyst scheduling.	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Conf. call with Jordan re: Access letter	0.5	\$525	\$263	A2
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Update access letter; obtain counsel approval and redistribute	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Status update call with J. Williams and M&A	1.4	\$525	\$735	A2
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Preparation for status update call with J. Williams and M&A	1.6	\$525	\$840	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/8/2006	Team discussion relative to audit status, review note clearance and financial statement completion	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/8/2006	FAS 144 impairment update discussion with client.	1.1	\$425	\$468	A2
Henning	Jeffrey M.	JMH	Partner	9/8/2006	Conference call regarding status of Catalyst audit	1.4	\$525	\$735	A2
Rothmund	Mario Valentin	MVR	Staff	9/8/2006	Received e-mail from Catalyst Port Elizabeth concerning the LCM calculation - tied in some of the invoices, noting that some are still missing.	0.9	\$200	\$180	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/11/2006	Discussions with C. Arkwright and K. Tremain relative to company progress relative to updated FAS 144 modeling.	3.1	\$425	\$1,318	A2
Henning	Jeffrey M.	JMH	Partner	9/11/2006	Updates re: status of Catalyst audit	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	9/11/2006	Coordination regarding access letters	0.4	\$525	\$210	A2
Kearns	Matthew R.	MRK	Senior	9/11/2006	Making changes to Catalyst combined financial statements	3.6	\$225	\$810	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	9/11/2006	Review and revise Catalyst combined financial PPE statement of cash flows	5.1	\$225	\$1,148	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/12/2006	Review of latest audited financial statement draft, including client prepared cash flow statement support.	1.1	\$425	\$468	A2
Kearns	Matthew R.	MRK	Senior	9/12/2006	Internal meeting to discuss Catalyst status	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	9/12/2006	Preparation of emails to E&Y international teams related to Catalyst audit	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	9/12/2006	Reviewing Tulsa subsequent event audit procedures prepared by staff	2.4	\$225	\$540	A2
Kearns	Matthew R.	MRK	Senior	9/12/2006	Working on revising Catalyst combined financial statements	4.8	\$225	\$1,080	A2
Pagac	Matthew M.	MMP	Manager	9/12/2006	Review/clear inventory review notes.	1.6	\$375	\$600	A2
Pagac	Matthew M.	MMP	Manager	9/12/2006	Discussions with J. Henning regarding inventory review notes.	0.8	\$375	\$300	A2
Kearns	Matthew R.	MRK	Senior	9/13/2006	Updating Catalyst rep letter	1.1	\$225	\$248	A2
Kearns	Matthew R.	MRK	Senior	9/13/2006	Working on updating Catalyst combined financial statements	3.1	\$225	\$698	A2
Kearns	Matthew R.	MRK	Senior	9/13/2006	Clearing review notes for Catalyst	3.2	\$225	\$720	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/14/2006	Discussions with K. Tremain, C. Arkwright, and W. Tilotti re. FAS 144 impairment model.	1.1	\$425	\$468	A2
Henning	Jeffrey M.	JMH	Partner	9/14/2006	Review of cash flow projections for FAS 144 analysis	0.6	\$525	\$315	A2
Kearns	Matthew R.	MRK	Senior	9/14/2006	Making adjustments to Catalyst combined financial statements	1.8	\$225	\$405	A2
Kearns	Matthew R.	MRK	Senior	9/14/2006	Clearing Catalyst review notes	6.3	\$225	\$1,418	A2
Miller	Nicholas S.	NSM	Manager	9/14/2006	Final receipt of sign-off on the Catalyst PGM contract accounting memo from V. Cook.	0.1	\$300	\$30	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/15/2006	Review of revised FAS 144 model with M. Kearns.	1.6	\$425	\$680	A2
Henning	Jeffrey M.	JMH	Partner	9/15/2006	Correspondence re: cash flow forecast for FAS 144	0.7	\$525	\$368	A2
Kearns	Matthew R.	MRK	Senior	9/15/2006	Working reviewing and tie-ing revised Catalyst revised 144 analysis	6.7	\$225	\$1,508	A2
Henning	Jeffrey M.	JMH	Partner	9/17/2006	Status review of Catalyst financial statements, rep letter, and key to-do items	1.3	\$525	\$683	A2
Kearns	Matthew R.	MRK	Senior	9/18/2006	Updating revised FAS 144 analysis and questions	2.3	\$225	\$518	A2
Kearns	Matthew R.	MRK	Senior	9/19/2006	Updating final FAS 144 analysis	1.1	\$225	\$248	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2006	Call with J. Williams, P. Roth, and S. Daraedt to discuss audit status.	2.1	\$425	\$893	A2
Henning	Jeffrey M.	JMH	Partner	9/21/2006	Conference call with Catalyst team	1.0	\$525	\$525	A2
Khetan	Shishir R.	SRK	Senior Manager	9/21/2006	Initial review of management's revised SFAS 144 analysis for various plant locations	0.6	\$425	\$255	A2
Khetan	Shishir R.	SRK	Senior Manager	9/25/2006	Shadow calculations on management's revised SFAS 14 analysis to corroborate management's analysis	1.9	\$425	\$808	A2
Keuchel	Theodore M.	TMK	Partner	9/26/2006	Review file with S. Khetan	0.5	\$525	\$263	A2
Khetan	Shishir R.	SRK	Senior Manager	9/26/2006	Shadow calculations on management's revised SFAS 14 analysis to corroborate management's analysis.	1.4	\$425	\$595	A2
Khetan	Shishir R.	SRK	Senior Manager	9/26/2006	Prepare questions and comments on the analysis for the Audit Team to discuss with management.	1.6	\$425	\$680	A2
Rothmund	Mario Valentin	MVR	Staff	9/26/2006	Reviewed the Catalyst LCM calculation.	1.7	\$200	\$340	A2
Rothmund	Mario Valentin	MVR	Staff	9/26/2006	Call with South Africa to discuss the supporting documentation with K. Tremain and Catalyst South Africa.	0.9	\$200	\$180	A2
Khetan	Shishir R.	SRK	Senior Manager	9/27/2006	Prepare questions and comments on the analysis for the Audit Team to discuss with management and share thoughts with Audit Team	1.0	\$425	\$425	A2
Henning	Jeffrey M.	JMH	Partner	9/28/2006	Review of FAS 144 computations	0.7	\$525	\$368	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/29/2006	Catalyst update meeting with W. Tilloti, K. Tremain, P. Roth and S. Daraedt.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/29/2006	Compilation of E&Y core audit team and E&Y valuation team questions on client-provided FAS 144 model.	1.6	\$425	\$680	A2
A2 Catalyst Project Total:						103.7		\$31,833	
Corporate February-June									
Tosto	Cathy I.	CIT	Partner	2/8/2006	Meeting with S. Kihn and J. Erickson regarding 109 process, discuss discrete items, and ETR process with foreign entities (advisory meeting).	2.0	\$525	\$1,050	A2
Tosto	Cathy I.	CIT	Partner	2/28/2006	Discrete items - prepare materials for meeting with J. Erickson on the subject (advisory).	0.3	\$525	\$158	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/10/2006	Review of the Schedule of Posted Adjustments for the year ending 12/31/05 for the T&I division, in addition to review of the adjustments recorded as part of the restatement.	1.3	\$300	\$390	A2
Pochmara	Rose Christine	RCP	Intern	3/12/2006	E&S - Travel time to Kokomo, Indiana (client was not prepared upon arrival).	4.8	*\$50	\$240	A2
Saimoua	Omar Issam	OIS	Staff	3/12/2006	E&S - Travel time to Kokomo, IN (client was not prepared upon arrival).	3.8	*\$63	\$239	A2
Pochmara	Rose Christine	RCP	Intern	3/13/2006	E&S - Review other industries COTs and walkthroughs (inefficient time spent as a result of E&S not being prepared).	8.8	\$100	\$880	A2
Saimoua	Omar Issam	OIS	Staff	3/13/2006	E&S - Review the COT's and the framework to gain a good understanding of the Sales/AR/CR process (inefficient time spent as a result of E&S not being prepared).	8.3	\$125	\$1,038	A2
Vang	Reona Lor	RLV	Senior	3/13/2006	E&S - Reviewed Inventory COTs and linked all COTs with the 2006 Controls Framework (inefficient time spent as a result of E&S not being prepared).	1.1	\$220	\$242	A2
Boehm	Michael J.	MJB	Manager	3/14/2006	E&S - Meeting with M. Wilkes to update status of client assistance requests (due to requests not being available upon arrival).	1.4	\$300	\$420	A2
Vang	Reona Lor	RLV	Senior	3/14/2006	E&S - Discussions with A. Krabill, M. Boehm, and Delphi E&S ICC, M. Wilkes regarding Client Assistance Listing Status (due to requests not being available upon arrival).	1.4	\$220	\$308	A2
Vang	Reona Lor	RLV	Senior	3/15/2006	E&S - Reviewed the Revenue COTs and 2006 Controls Framework (inefficient time spent as a result of E&S not being prepared).	1.6	\$220	\$352	A2
Saimoua	Omar Issam	OIS	Staff	3/16/2006	E&S - Travel time back from Kokomo, IN (client was not prepared upon arrival).	4.3	*\$63	\$271	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2006	Review of Livorno restructuring charge, research of FAS 146, FAS 112, FAS 5, FAS 143 and conclusion on company analysis of reserve.	3.2	\$425	\$1,360	A2
Marold	Erick W.	EWM	Senior	3/17/2006	Reviewed SFAS 146 to determine if the plant closure for Delphi in Italy met the requirements of SFAS 146	2.3	\$250	\$575	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	3/17/2006	Meeting with B. Louis to discuss research of SFAS 146 and SFAS 112.	1.1	\$250	\$275	A2
Marold	Erick W.	EWM	Senior	3/17/2006	Reviewed SFAS 112 to determine applicability to plant closure in Italy.	2.4	\$250	\$600	A2
Pagac	Matthew M.	MMP	Manager	3/17/2006	Discuss SFAS 146 issue for Saginaw	2.1	\$375	\$788	A2
Pochmara	Rose Christine	RCP	Intern	3/17/2006	E&S - Travel time from Kokomo, IN (client was not prepared upon arrival).	4.8	*\$50	\$240	A2
Vang	Reona Lor	RLV	Senior	3/17/2006	Preparation for status update meeting with M. Wilkes, Delphi E&S ICC after 10:30 a.m. (to discuss requests not received upon arrival).	0.4	\$220	\$88	A2
Vang	Reona Lor	RLV	Senior	3/17/2006	Discussion with M. Wilkes, Delphi E&S ICC of the client assistance listing status of opens (to discuss requests not received upon arrival).	0.6	\$220	\$132	A2
Miller	Nicholas S.	NSM	Manager	3/20/2006	Packard - Completion of an inventory memo discussing the inventory procedures.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	3/20/2006	Packard - Discussion with M. Starr and Beth Anne regarding the inventory process.	2.0	\$300	\$600	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2006	Review of Livorno accounting memo and FAS 146, 112 143 research.	2.5	\$425	\$1,063	A2
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Discussion with C. High regarding restatemen adjustments.	1.1	\$300	\$330	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2006	Client meeting relative to EY conclusions on Livorno accounting position.	0.8	\$425	\$340	A2
Henning	Jeffrey M.	JMH	Partner	3/22/2006	Conf. call re: Saginaw/Livorno matter	0.3	\$525	\$158	A2
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - Discussions with J. Henning and M. Hatzfeld regarding inventory accounting at Packard.	1.1	\$300	\$330	A2
Pagac	Matthew M.	MMP	Manager	3/23/2006	Attend Livorno discussion with Saginaw via conference and meeting preparation (B. Lewis and Team); discussion of Saginaw status with team	1.2	\$375	\$450	A2
Tosto	Cathy I.	CIT	Partner	3/23/2006	Meeting with audit team regarding tax scope (to discuss scope and timing issues as a result of client delays).	1.4	\$525	\$735	A2
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Review risk & control matrix's	1.2	\$225	\$270	A2
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Meet with J. Erickson re: list of items needed (client delays led to inefficiencies).	1.3	\$225	\$293	A2
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Review PBC documents (client delays led to inefficiencies).	1.1	\$225	\$248	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Discuss 404 documentation needed to support (client delays led to inefficiencies).	1.8	\$225	\$405	A2
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Prepare lists and questions for J. Erickson accordingly (client delays led to inefficiencies).	1.3	\$225	\$293	A2
Tosto	Cathy I.	CIT	Partner	3/28/2006	Review and analyze foreign process memo (client delays led to inefficiencies).	2.9	\$525	\$1,523	A2
Tosto	Cathy I.	CIT	Partner	3/28/2006	Meeting with J. Erickson to discuss tax processes (client delays led to inefficiencies).	1.3	\$525	\$683	A2
Tosto	Cathy I.	CIT	Partner	3/28/2006	Review and analyze overall provision process memo (client delays led to inefficiencies).	2.3	\$525	\$1,208	A2
Van Leeuwen	Brent James	BJV	Senior	3/28/2006	Meeting with J. Ericson to discuss information request and tax processes (client delays led to inefficiencies).	1.3	\$225	\$293	A2
Van Leeuwen	Brent James	BJV	Senior	3/28/2006	Review PBC process documents with C. Tosto/J. Hegelmann to get our ideas together re: which questions we want to ask (client delays led to inefficiencies).	3.8	\$225	\$855	A2
Hegelmann	Julie Ann	JAH	Senior	3/29/2006	Work on 404 documentation (client delays led to inefficiencies).	3.1	\$225	\$698	A2
Hegelmann	Julie Ann	JAH	Senior	3/29/2006	Review documents for requested items list accordingly (client delays led to inefficiencies).	1.3	\$225	\$293	A2
Hegelmann	Julie Ann	JAH	Senior	3/29/2006	Review risk & control matrix and compare to PBC 404 documents (client delays led to inefficiencies).	2.3	\$225	\$518	A2
Hegelmann	Julie Ann	JAH	Senior	3/29/2006	Risk & control matrix - note areas of weakness.	1.1	\$225	\$248	A2
Hegelmann	Julie Ann	JAH	Senior	3/29/2006	Set up appointments with J. Erickson to start walkthroughs (client delays led to inefficiencies).	0.8	\$225	\$180	A2
Tosto	Cathy I.	CIT	Partner	3/29/2006	Review framework document for taxes (client delays led to inefficiencies).	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	3/29/2006	Review client examples of schedules (client delays led to inefficiencies).	1.1	\$525	\$578	A2
Tosto	Cathy I.	CIT	Partner	3/29/2006	Review policy on accounting for JV's (client delays led to inefficiencies).	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	3/29/2006	Update A. Krabill regarding discussions with J. Erickson on tax processes (client delays led to inefficiencies).	0.4	\$525	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	3/29/2006	Compare and contrast Delphi documents with risk and control matrixes and other examples of process documentation.	1.7	\$525	\$893	A2
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Discussed various issues including 2006 Control Framework with A. Krabill.	0.6	\$225	\$135	A2
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Reviewed and discussed documentation received from client with C. Tosto/J. Hegelmann including ETR schedules, valuation allowance memos and schedules, tax reserve memos and schedules, etc (client delays led to inefficiencies).	1.5	\$225	\$338	A2
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Discussion with J. Erickson to pick up documents and schedule a time to get together for 404 walkthroughs (client delays led to inefficiencies).	0.6	\$225	\$135	A2
Hegelmann	Julie Ann	JAH	Senior	3/30/2006	Prepared Control Framework summary, the PBC 404 summaries and the E&Y & Tax Risk and Control Matrix (client delays led to inefficiencies).	1.6	\$225	\$360	A2
Van Leeuwen	Brent James	BJV	Senior	3/30/2006	Prepare list summarizing comparison of Delphi's key controls with expectation (control documentation reviewed modified - led to inefficiencies).	2.6	\$225	\$585	A2
Van Leeuwen	Brent James	BJV	Senior	3/31/2006	Prepare file for Delphi Tax 404 (client delays led to inefficiencies).	0.8	\$225	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	4/4/2006	Coordinate with E&Y staff at Delphi to arrange conference room and internet connections for Wed, Thurs, & Friday (client delays led to inefficiencies).	0.3	\$225	\$68	A2
Miller	Nicholas S.	NSM	Manager	4/4/2006	Update of Packard Inventory memo.	2.8	\$300	\$840	A2
Boehm	Michael J.	MJB	Manager	4/5/2006	E&S - Review of Purchase Orders/Contracts for reimbursable ER&D.	1.2	\$300	\$360	A2
Tosto	Cathy I.	CIT	Partner	4/5/2006	Follow-up call to J. Erickson and S. Gale to obtain 1st qtr reserve information (client delays led to inefficiencies).	0.2	\$525	\$105	A2
Boehm	Michael J.	MJB	Manager	4/7/2006	E&S - Review of ER&D contract for the E&S location	0.4	\$300	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	4/10/2006	E&S - Review of significant Ford and Hyundai contracts and purchase orders for ER&D projects selected by E&Y.	0.9	\$300	\$270	A2
Boehm	Michael J.	MJB	Manager	4/10/2006	E&S - Discussion of ER&D and reimbursable tooling processes with J. Henning and A. Krabill	1.3	\$300	\$390	A2
Boehm	Michael J.	MJB	Manager	4/12/2006	E&S - Call with A. Krabill, J. Henning, R. Hofmann, and C. Lebeau to discuss reimbursable ER&D	0.8	\$300	\$240	A2
Miller	Nicholas S.	NSM	Manager	4/12/2006	T&I - Time spent tracking down information regarding the division's accounting for tooling and reimbursable engineering expenditures.	2.6	\$300	\$780	A2
Miller	Nicholas S.	NSM	Manager	4/13/2006	T&I - Review of the tooling amortization process.	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	4/13/2006	T&I - Discussion of the tooling amortization process with E&Y team and client personnel.	1.1	\$300	\$330	A2
Ranney	Amber C.	ACR	Senior	4/13/2006	T&I Quarterly Review-discussing the Company's accounting and amortization for Tooling with the audit team and T. Castle.	2.4	\$225	\$540	A2
Simpson	Jamie	JS	Senior Manager	4/13/2006	T&I - Walkthroughs -discussion with A. Ranney regarding Tooling walkthrough.	1.1	\$425	\$468	A2
Van Leeuwen	Brent James	BJV	Senior	4/13/2006	Worked at Delphi on quarterly income tax provision (delays by client resulted in re-work).	0.8	\$225	\$180	A2
Van Leeuwen	Brent James	BJV	Senior	4/13/2006	Discussions with J. Erickson and D. Kelley regarding quarterly income tax provisions (delays by client resulted in inefficiencies).	0.6	\$225	\$135	A2
Van Leeuwen	Brent James	BJV	Senior	4/18/2006	Correspondence with client and internally regarding timing of walkthroughs and Q1 review (client delays resulted in inefficiencies and rework).	0.5	\$225	\$113	A2
Miller	Nicholas S.	NSM	Manager	4/19/2006	T&I - Discussions and review about tooling amortization.	1.8	\$300	\$540	A2
Ranney	Amber C.	ACR	Senior	4/19/2006	T&I Walkthroughs-conference call with J. Meinburg at the Fixed Asset Service Center to discuss the amortization of customer owned tooling, and discussing conversation with audit team.	1.6	\$225	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2006	Meeting with B. Lewis regarding further clarification of Livorno restructuring.	1.9	\$425	\$808	A2
Ranney	Amber C.	ACR	Senior	4/20/2006	T&I Quarterly Review legal summary (CFO Report) and comparing cases to T&I's documentation.	0.9	\$225	\$203	A2
Ranney	Amber C.	ACR	Senior	4/20/2006	T&I Walkthroughs-Discussing the reasonableness of T&I's process of amortizing customer owned tooling with the audit team.	0.8	\$225	\$180	A2
Simpson	Jamie	JS	Senior Manager	4/20/2006	Discussion with A. Ranney regarding tooling for T&I.	0.7	\$425	\$298	A2
Marold	Erick W.	EWM	Senior	4/21/2006	Review of CFO report for Saginaw regarding current legal actions for the division.	2.4	\$250	\$600	A2
Miller	Nicholas S.	NSM	Manager	4/21/2006	T&I - Discussions with A. Ranney regarding the tooling amortization process.	0.4	\$300	\$120	A2
Ranney	Amber C.	ACR	Senior	4/21/2006	T&I Walkthroughs-Updating workpapers and compiling a list of questions for the client based on support receive related to our walkthrough of Customer Tooling, specifically related to amortization.	3.6	\$225	\$810	A2
Ranney	Amber C.	ACR	Senior	4/21/2006	T&I Walkthroughs-Discussing with J. Meinbur regarding list of questions based on support received related to our walkthrough of Customer Tooling.	1.1	\$225	\$248	A2
Miller	Nicholas S.	NSM	Manager	4/24/2006	Review of the T&I tooling walkthrough.	4.8	\$300	\$1,440	A2
Tosto	Cathy I.	CIT	Partner	4/24/2006	Follow-up with D. Kelley and audit team on eff rate change in methodology (advisory - resulted in change to Delphi Methodology).	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	4/24/2006	Discussion with J. Ericson on eff rate with loss jurisdictions (advisory - resulted in change to Delphi Methodology).	0.3	\$525	\$158	A2
Miller	Nicholas S.	NSM	Manager	4/25/2006	Meeting with J. Simpson to discuss the T&I tooling process.	1.0	\$300	\$300	A2
Ranney	Amber C.	ACR	Senior	4/25/2006	T&I Walkthroughs-Discussing documentation of Amortization of Customer Tooling with audit team.	1.4	\$225	\$315	A2
Simpson	Jamie	JS	Senior Manager	4/25/2006	Discussion with A. Ranney regarding T&I tooling accounting.	0.5	\$425	\$213	A2
Simpson	Jamie	JS	Senior Manager	4/25/2006	Discussion with N. Miller regarding tooling accounting at T&I.	0.8	\$425	\$340	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	4/26/2006	T&I Quarterly review-discussing our quarterly testing approach with the audit team regarding the Customer-owned tooling balance, and providing client with testing selections.	2.0	\$225	\$450	A2
Simpson	Jamie	JS	Senior Manager	4/26/2006	Discussion with A. Ranney regarding tooling testing at T&I.	0.6	\$425	\$255	A2
Boehm	Michael J.	MJB	Manager	4/27/2006	Discussion with J. Henning & A. Krabill regarding EITF 99-5, tooling, and ER&D accounting at E&S division.	1.6	\$300	\$480	A2
Boehm	Michael J.	MJB	Manager	4/27/2006	E&S - Met with C. Lebeau to obtain spend-by-month information on ER&D projects	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	4/27/2006	Review of the Packard 2005 SOPA items.	0.7	\$300	\$210	A2
Avila-Villegas	Vanessa	VAV	Senior	5/1/2006	Perform the Legal reserve walk-through applicable to Packard.	3.1	\$275	\$853	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/3/2006	E&C - Review of quarterly CFO report.	2.8	\$425	\$1,190	A2
Simpson	Jamie	JS	Senior Manager	5/4/2006	Discussion with A. Krabill, S. Sheckell, and N. Miller regarding FAS 146/112 as it relates to T&I.	1.5	\$425	\$638	A2
Simpson	Jamie	JS	Senior Manager	5/4/2006	Time spent reviewing T&I FAS 146 memo.	1.0	\$425	\$425	A2
Miller	Nicholas S.	NSM	Manager	5/8/2006	Packard - Review of the inventory costing walkthrough, and reassessing the manner in which inventory is accounted for.	2.8	\$300	\$840	A2
Boehm	Michael J.	MJB	Manager	5/10/2006	E&S - Preparation of tooling walkthrough for E&S including related research of EITF 99-5.	2.5	\$300	\$750	A2
Ranney	Amber C.	ACR	Senior	5/11/2006	T&I Quarterly Review-reading through legal analysis and making a list of follow-up questions for the client.	2.3	\$225	\$518	A2
Ranney	Amber C.	ACR	Senior	5/12/2006	T&I Quarterly Review-review legal analysis and making a list of follow-up questions for the client.	0.4	\$225	\$90	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2006	Review of revised impairment calculations for global packard sites, based upon KPMG FAS 144 valuations.	3.9	\$425	\$1,658	A2
Tosto	Cathy I.	CIT	Partner	5/15/2006	Discuss 1st qtr with S. Sheckell, K. Asher, and D. Kelley (discussion on deficiencies and issues identified),	0.4	\$525	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Van Leeuwen	Brent James	BJV	Senior	5/15/2006	Reviewed various tax documents and forwarded documents to C. Smith accordingly (delays by client let to inefficiencies and rework).	1.3	\$225	\$293	A2
Smith	Christopher W.	CWS	Executive Director	5/16/2006	Meet with C. Tosto and L. DeMers to plan items to review for first quarter reporting tax review (delays by client let to inefficiencies).	1.1	\$475	\$523	A2
Tosto	Cathy I.	CIT	Partner	5/16/2006	Discuss 1st Qtr. provision and 404 work with L. demers and C. Smith (delays by client let to inefficiencies and rework).	1.4	\$525	\$735	A2
Smith	Christopher W.	CWS	Executive Director	5/17/2006	Prepare list of first quarter tax review questions for J. Erickson in preparation for meeting today (delays by Delphi resulted in inefficiencies and rework).	0.6	\$475	\$285	A2
Van Leeuwen	Brent James	BJV	Senior	5/17/2006	Prepare for meeting with J. Erickson regarding first quarter information request and timing (delays by Delph resulted in inefficiencies and rework).	1.7	\$225	\$383	A2
Smith	Christopher W.	CWS	Executive Director	5/18/2006	Prepare for first quarter tax review meeting with J. Erickson by reviewing Effective Tax Rate calculation process and controls (delays by client led to inefficiency and rework)	1.2	\$475	\$570	A2
Smith	Christopher W.	CWS	Executive Director	5/18/2006	Preparation/review of first quarter tax review information follow-up items lists	1.4	\$475	\$665	A2
Van Leeuwen	Brent James	BJV	Senior	5/18/2006	Discussed strategy with C. Smith, L. DeMers and J. Hegelmann (delays by client led to inefficiencies and re-work).	0.8	\$225	\$180	A2
Van Leeuwen	Brent James	BJV	Senior	5/18/2006	Compiled list of questions for Rona regarding Q1 2006 ETR schedules (delays by client led to inefficiencies and rework).	0.6	\$225	\$135	A2
Smith	Christopher W.	CWS	Executive Director	5/19/2006	First quarter tax review meeting with R. Patel to discuss follow-up issues for foreign ETR calculation	0.9	\$475	\$428	A2
Van Leeuwen	Brent James	BJV	Senior	5/19/2006	Discussed strategy regarding next week with J. Hegelmann and C. Smith (delays by client led to inefficiencies and re-work).	1.1	\$225	\$248	A2
Van Leeuwen	Brent James	BJV	Senior	5/19/2006	Updated documentation as a result of 1st Quarter tax review meeting with R. Patel (delays by client led to inefficiencies and re-work).	0.7	\$225	\$158	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Van Leeuwen	Brent James	BJV	Senior	5/19/2006	1st Quarter tax review meeting with R. Patel to discuss follow-up issues for foreign ETR calculation (FIN 48 advisory meeting).	0.9	\$225	\$203	A2
Miller	Nicholas S.	NSM	Manager	5/24/2006	Work on open items for T&I, including E&O reserves and legal reserves.	1.5	\$300	\$450	A2
Smith	Christopher W.	CWS	Executive Director	5/24/2006	Conference call w/ A. Krabill and L. DeMers to coordinate first quarter Sec. 404 procedures (delays by client led to inefficiencies and re-work).	0.6	\$475	\$285	A2
Smith	Christopher W.	CWS	Executive Director	5/30/2006	First quarter tax review follow-up message to Z. Matice (delays by client led to inefficiencies and re-work).	0.2	\$475	\$95	A2
Tosto	Cathy I.	CIT	Partner	5/30/2006	Status discussion with L. DeMers and C. Smith (delays by client led to inefficiencies and re-work).	0.3	\$525	\$158	A2
Smith	Christopher W.	CWS	Executive Director	6/6/2006	Travel time to Delphi HQ in Troy, MI for first quarter tax review work (delays by client led to inefficiencies and re-work).	3.6	*\$238	\$857	A2
Smith	Christopher W.	CWS	Executive Director	6/6/2006	Review of first quarter tax review summary tax memorandum (delays by client led to inefficiencies and re-work).	1.3	\$475	\$618	A2
Van Leeuwen	Brent James	BJV	Senior	6/6/2006	Prepared first draft of Summary Tax Memorandum (delays by client led to inefficiencies and re-work).	4.1	\$225	\$923	A2
Van Leeuwen	Brent James	BJV	Senior	6/6/2006	Tax - Discussions regarding strategy, etc (delays by client led to inefficiencies and re-work).	1.9	\$225	\$428	A2
Smith	Christopher W.	CWS	Executive Director	6/7/2006	First quarter tax review - status update for C. Tosto (to discuss client delays).	0.6	\$475	\$285	A2
Smith	Christopher W.	CWS	Executive Director	6/7/2006	Travel time from Delphi HQ in Troy, MI for first quarter tax review work (delays by client led to inefficiencies and re-work).	3.6	*\$238	\$857	A2
Smith	Christopher W.	CWS	Executive Director	6/7/2006	Review draft first quarter Summary Tax Memo and note changes (delays by client led to inefficiencies and re-work).	1.1	\$475	\$523	A2
Pagac	Matthew M.	MMP	Manager	6/9/2006	AHG - Meeting with S. Thomas & G. Anderson regarding legal reserve & quarterly inquiries & related pre & post prep	2.6	\$375	\$975	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	6/12/2006	Meeting with client and E&Y team regarding oci issue (related to introperiod tax allocation).	1.8	\$525	\$945	A2
Smith	Christopher W.	CWS	Executive Director	6/13/2006	First quarter tax review coordination (as a result of client delays).	0.2	\$475	\$95	A2
Krabill	Aaron J.	AJK	Senior Manager	6/14/2006	E&S - Review of the company's latest draft of the ER&I memo	1.1	\$425	\$468	A2
Van Leeuwen	Brent James	BJV	Senior	6/14/2006	Reviewed emails regarding scheduling, Q1 work, tax contingency meeting, etc. (modified as a result of client delays).	0.5	\$225	\$113	A2
Van Leeuwen	Brent James	BJV	Senior	6/14/2006	Discussion re: Delphi Q1 review scheduling, etc. (modified as a result of client delays).	0.9	\$225	\$203	A2
Boehm	Michael J.	MJB	Manager	6/16/2006	E&S - Correspondence with R. Hofmann regarding E&S depreciation expense adjustments.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	6/16/2006	E&S - Reviewed email from S. Van Dyke regarding depreciation adjustments for impaired sites.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	6/16/2006	T&I - Finalizing procedures on the T&I quarter, including review of the legal reserves and the Q1 impairment adjustments.	2.9	\$300	\$870	A2
Sheckell	Steven F.	SFS	Partner	6/16/2006	Audit status update with J. Sheehan re: Q1 subs. events.	2.1	\$525	\$1,103	A2
Krabill	Aaron J.	AJK	Senior Manager	6/19/2006	DPSS - Research and discussions regarding account treatment of XM subsidy	2.8	\$425	\$1,190	A2
Miller	Nicholas S.	NSM	Manager	6/19/2006	Packard - Meeting with C. Zerull to discuss the Q1 depreciation expense.	1.2	\$300	\$360	A2
Sheckell	Steven F.	SFS	Partner	6/20/2006	Status update meeting with J. Sheehan and staff re: Q1 subs. events.	1.8	\$525	\$945	A2
Simpson	Jamie	JS	Senior Manager	6/20/2006	Preparation of agenda for audit status meeting with J. Sheehan re: Q1 subs. events.	1.1	\$425	\$468	A2
Boehm	Michael J.	MJB	Manager	6/21/2006	DPSS - Call with A. Krabill to discuss EITF 99-19 and 02-16 as they relate to XM Subsidy Accounting	0.8	\$300	\$240	A2
Boehm	Michael J.	MJB	Manager	6/21/2006	DPSS - Research of EITF 02-16, 99-15, and 03-10 as they relate to DPSS accounting for relationship with XM	1.2	\$300	\$360	A2
Boehm	Michael J.	MJB	Manager	6/21/2006	DPSS - Preparation of accounting memo regarding XM subsidy accounting.	2.3	\$300	\$690	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	6/21/2006	Prep for status meeting with J. Sheehan et.al re: Q1 subs. Events.	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	6/21/2006	Status meeting with J. Sheehan et. al re: Q1 subs. Events.	1.8	\$525	\$945	A2
Krabill	Aaron J.	AJK	Senior Manager	6/21/2006	DPSS - Research and discussions regarding account treatment of XM subsidy	2.2	\$425	\$935	A2
Krabill	Aaron J.	AJK	Senior Manager	6/21/2006	DPSS - Review of draft XM subsidy memo	1.2	\$425	\$510	A2
Miller	Nicholas S.	NSM	Manager	6/21/2006	Packard - Review of Q1 depreciation charges taken.	1.2	\$300	\$360	A2
Simpson	Jamie	JS	Senior Manager	6/21/2006	Preparation for audit status meeting with J. Sheehan re: Q1 subs. events.	0.5	\$425	\$213	A2
Boehm	Michael J.	MJB	Manager	6/22/2006	DPSS - Preparation of accounting memo regarding accounting for XM subsidy.	0.8	\$300	\$240	A2
Krabill	Aaron J.	AJK	Senior Manager	6/22/2006	E&S - Research regarding ER&D	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	6/22/2006	T&I - Review of T&I legal reserve analysis.	1.3	\$425	\$553	A2
Boehm	Michael J.	MJB	Manager	6/23/2006	DPSS - Review of DPSS documentation of Legal Reserves and consideration of cases on CFO Letter unde FAS 5 criteria	1.3	\$300	\$390	A2
Miller	Nicholas S.	NSM	Manager	6/23/2006	T&I - Meeting with D. Greenbury and J. Simpson to answer open questions for Q1 review (legal, tooling, inventory reserves, fluctuations).	2.5	\$300	\$750	A2
Simpson	Jamie	JS	Senior Manager	6/23/2006	T&I - Meeting with D. Greenbury at T&I to discuss Q1 open items.	2.4	\$425	\$1,020	A2
Simpson	Jamie	JS	Senior Manager	6/23/2006	T&I - Documentation of T&I legal reserve (CFO report) follow-up questions.	1.2	\$425	\$510	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2006	E&C - Barcelona restructuring review	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2006	E&C - Review of villeron restructuring accounting.	1.7	\$425	\$723	A2
Miller	Nicholas S.	NSM	Manager	6/26/2006	T&I - Meeting with S. Kokic to go through Q1 depreciation adjustment for the divisions impairment analysis.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	6/27/2006	DPSS Quarterly Review - Call with and review of e-mai from R. Nedadur regarding XM Subsidy accounting.	0.7	\$300	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2006	E&C - Villeron and Barcelona review of restructuring.	3.3	\$425	\$1,403	A2
Simpson	Jamie	JS	Senior Manager	6/27/2006	T&I - Review of T&I depreciation adjustment for Q1 and memo.	1.2	\$425	\$510	A2
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Preparation for T. Timko status meeting re: Q1 subs. events.	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Attend status meeting with T. Timko re: Q1 subs. events.	1.7	\$525	\$893	A2
Pagac	Matthew M.	MMP	Manager	6/28/2006	E&C - update calls with legal counsel, J. Brooks and J. Henning.	1.8	\$375	\$675	A2
Sheckell	Steven F.	SFS	Partner	6/28/2006	Status meeting with T. Timko re: Q1 subs. events.	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	6/28/2006	Discussion with J. Simpson regarding audit status meeting re: Q1 subs. events.	0.6	\$525	\$315	A2
Simpson	Jamie	JS	Senior Manager	6/28/2006	Discussion with S. Sheckell regarding audit status meeting re: Q1 subs. events.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	6/29/2006	Discussion with S. Sheckell regarding agenda for status meeting with J. Sheehan re: Q1 subs. events.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	6/29/2006	T&I - Discussion with J. Henning regarding T&I FAS 112 memo.	0.6	\$425	\$255	A2
Asher	Kevin F.	KFA	Partner	6/30/2006	Meeting with J. Sheehan on Q1 SAS 100 work re: Q1 subs. events.	2.9	\$700	\$2,030	A2
Henning	Jeffrey M.	JMH	Partner	6/30/2006	Q1 status meeting with J. Sheehan, et. al re: Q1 subs. events.	1.8	\$525	\$945	A2
Sheckell	Steven F.	SFS	Partner	6/30/2006	Corporate update meeting with J. Sheehan, J. Williams and S. Kihn re: Q1 subs. events.	2.3	\$525	\$1,208	A2
Simpson	Jamie	JS	Senior Manager	6/30/2006	Preparation for audit status meeting with J. Sheehan re: Q1 subs. events.	0.5	\$425	\$213	A2
Simpson	Jamie	JS	Senior Manager	6/30/2006	Audit status meeting with J. Sheehan, T. Timko, J. Williams, and S. Kihn re: Q1 subs. events.	2.4	\$425	\$1,020	A2
A2 Corporate Project Subtotal (February-June):						276.1		\$86,371	
* Billed at 1/2 of hourly billing rate									
September									
Henning	Jeffrey M.	JMH	Partner	9/5/2006	Participation in D. Bayles weekly ICC call to review E&Y audit approach	1.4	\$525	\$735	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/5/2006	IC NA and Europe Conference call. J. Henning, J. Simpson and myself presented.	1.6	\$425	\$680	A2
Simpson	Jamie	JS	Senior Manager	9/5/2006	Preparation for meeting with internal controls group on E&Y reliance strategy.	1.2	\$425	\$510	A2
Simpson	Jamie	JS	Senior Manager	9/5/2006	Meeting with D. Bayles and IC group to discuss E&Y reliance strategy.	1.7	\$425	\$723	A2
Henning	Jeffrey M.	JMH	Partner	9/6/2006	Conference call with Delphi SOX Asia Pac team to discuss E&Y reliance strategy	1.1	\$525	\$578	A2
Krabill	Aaron J.	AJK	Senior Manager	9/6/2006	404 conference call with IC group regarding E&Y reliance - Asia locations.	0.9	\$425	\$383	A2
Rothmund	Mario Valentin	MVR	Staff	9/6/2006	AHG - Meeting with PwC to go through the Open Items List and items we needed further explanations.	0.6	\$200	\$120	A2
Simpson	Jamie	JS	Senior Manager	9/6/2006	Conf. call with D. Bayles and Asia pacific IC managers to discuss internal controls reliance.	0.8	\$425	\$340	A2
Rothmund	Mario Valentin	MVR	Staff	9/7/2006	AHG - Meeting with PwC to go through the Open Items List and items we needed further explanations.	0.8	\$200	\$160	A2
Krabill	Aaron J.	AJK	Senior Manager	9/8/2006	Research re: FAS 142 and segment realignment.	0.8	\$425	\$340	A2
Rothmund	Mario Valentin	MVR	Staff	9/8/2006	AHG - Meeting with PwC to go through the Open Items List and items we needed further explanations.	0.7	\$200	\$140	A2
Rothmund	Mario Valentin	MVR	Staff	9/8/2006	E&C - Meeting with A. Renaud to go through the PBC List and clarify the Open items and questions relating to our request.	1.6	\$200	\$320	A2
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: sent out inquiry to D. Vogel, A/R Clerk, to obtain July account reconciliations (multiple requests required to get recs).	0.2	\$125	\$25	A2
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: spoke with S. Bratberg to discuss statu: of requests made for price master and customer master file (excess time incurred b/c audit requests were not timely processed).	0.4	\$125	\$50	A2
Krabill	Aaron J.	AJK	Senior Manager	9/11/2006	Meeting with S. Sheckell, J. Williams and A. Brazier to discuss the impact of the Q3 reorganization on the accounting and impairment testing of goodwill.	1.1	\$425	\$468	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/11/2006	Research/preparation for the meeting with J. Williams regarding reorganization and the impact on the company's goodwill accounting/impairment testing.	1.4	\$425	\$595	A2
DeMers	Laurie A.	LAD	Senior Manager	9/12/2006	Prepare draft presentation to be used for FIN 48 education for Delphi tax personnel	1.3	\$425	\$553	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/12/2006	Meeting with J. Simpson and S. Pacella to discuss E&Y' understanding of ACS specific controls versus Delphi divisional controls, in preparation for 9/12/06 D. Fiddler meeting (client insufficient documentation).	1.1	\$425	\$468	A2
Horner	Kevin John	KJH	Staff	9/12/2006	Conference call with M. Hatzfeld and N. Miller to discuss ACS relationship for payroll and accounts payable (excess time incurred b/c management's lack of documentation).	1.4	\$125	\$175	A2
DeMers	Laurie A.	LAD	Senior Manager	9/13/2006	Conference call with J. Oglethorpe from E&Y national Tax regarding FIN 48 educational materials.	1.2	\$425	\$510	A2
DeMers	Laurie A.	LAD	Senior Manager	9/13/2006	Modify standard PowerPoint presentation for FIN 48 for use with Delphi tax department as educational materials.	2.2	\$425	\$935	A2
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Try to obtain audit workpapers from PBC request listing (additional time b/c requests were not promptly provided).	0.5	\$250	\$125	A2
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Work on obtaining support for items requested on the PBC listing (additional time b/c requests were not promptly provided).	0.6	\$250	\$150	A2
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Meet with E. Creech to discuss revenue requests on the PBC listing (additional time b/c requests were not promptly provided).	1.0	\$250	\$250	A2
Krabill	Aaron J.	AJK	Senior Manager	9/13/2006	Conference call with K. Asher, S. Sheckell, D. Kelly and C. Tosto to discuss the upcoming meeting with the J. Whitson and T. Timko.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	9/13/2006	Research regarding segments related to planned reorg.	1.1	\$425	\$468	A2
Pritchard	Melinda J.	MJP	Senior	9/13/2006	Packard - follow-up with client on open items (time incurred b/c client did not provide audit requests timely).	0.3	\$225	\$68	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/14/2006	E&C - discussion with A. Renould (E&C accounting manager) to discuss timing of next week's EY/E&C interim audit meeting (over and above normal time requirements).	1.6	\$425	\$680	A2
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: call with I. Smith to discuss status of DGL user access testing requests (follow-up on requests not timely fulfilled).	0.4	\$125	\$50	A2
Krabill	Aaron J.	AJK	Senior Manager	9/14/2006	Preparation of the FIN 48 slide deck for the meeting with the J. Whitson and T. Timko on September 18th.	2.1	\$425	\$893	A2
Krabill	Aaron J.	AJK	Senior Manager	9/14/2006	Preparation for call with J. Burns to discuss 142 testing we are asking the E&Y valuation group to perform.	0.9	\$425	\$383	A2
Krabill	Aaron J.	AJK	Senior Manager	9/14/2006	Call with J. Burns to discuss 142 testing we are asking the E&Y valuation group to perform.	0.6	\$425	\$255	A2
Sheckell	Steven F.	SFS	Partner	9/14/2006	Discuss FAS 142 valuation auditing with J. Burns	0.7	\$525	\$368	A2
Tosto	Cathy I.	CIT	Partner	9/14/2006	Review FIN 48 presentation material for Sept. 18th meeting with T. Timko and J. Whitson.	0.3	\$525	\$158	A2
Krabill	Aaron J.	AJK	Senior Manager	9/15/2006	Review of presentation for Monday's meeting with J. Whitson and T. Timko.	1.8	\$425	\$765	A2
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Assistance with FIN 48 and other tax slides for client meeting per A. Krabill and D. Kelley.	0.8	\$125	\$100	A2
Asher	Kevin F.	KFA	Partner	9/18/2006	Research regarding adoption of FIN 48	1.1	\$700	\$770	A2
Gerber	Katherine A.	KAG	Senior	9/18/2006	T&I - update PBC listing & go through with client (additional time b/c requests were not promptly provided).	0.7	\$250	\$175	A2
Pritchard	Melinda J.	MJP	Senior	9/18/2006	Packard - follow-up with client on open items (excess time following-up on open items).	0.2	\$225	\$45	A2
Krabill	Aaron J.	AJK	Senior Manager	9/19/2006	Preparation of materials related to required FIN 48 disclosures.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	9/19/2006	Meeting with A. Brazier to discuss the status of the Company's segment analysis and FAS 142 issues resulting from the reorganization.	1.0	\$425	\$425	A2
Pritchard	Melinda J.	MJP	Senior	9/19/2006	Packard - discuss struggle to obtain requested support with Chris; send email of open items to Chris accordingly (excess time trying to obtain audit requests).	0.3	\$225	\$68	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	9/19/2006	Research accounting for reorganization of FAS 142 reporting units	1.4	\$525	\$735	A2
Asher	Kevin F.	KFA	Partner	9/20/2006	Research on FIN 48	0.9	\$700	\$630	A2
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Meeting with S. Sheckell, D. Kelly and K. Asher to discuss FIN 48 approach for Delphi.	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Meeting with A. Brazier to discuss the Company's approach to the reorganization impact on goodwill, 3-09 test results as of mid-year and FIN 46 impact on an acquisition of additional shares of an equity method investment.	2.4	\$425	\$1,020	A2
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Provide copies of FIN 48 slides per C. Tosto.	0.3	\$125	\$38	A2
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Update FIN 48 slides for meeting for C. Tosto and tax team.	0.4	\$125	\$50	A2
DeMers	Laurie A.	LAD	Senior Manager	9/21/2006	Meeting with B. Sparks, S. Gale, J. Williams, J. Erickson, S. Sheckell, and C. Tosto to discuss foreign considerations for gathering FIN 48 documentation and the company's planned timeline of events for implementation.	2.6	\$425	\$1,105	A2
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	Planning meeting with C. Tosto to discuss FIN 48 assistance.	0.9	\$425	\$383	A2
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	Meeting with Delphi tax directors, S. Sheckell, C. Tosto, L. Demers, J. Erikson and J. Williams to discuss the Company's approach to FIN 48.	2.9	\$425	\$1,233	A2
Marold	Erick W.	EWM	Senior	9/21/2006	E&S - Prepared an analysis to determine financial impact of A/P errors identified.	2.3	\$250	\$575	A2
Sheckell	Steven F.	SFS	Partner	9/21/2006	FIN 48 consultation with tax group	2.1	\$525	\$1,103	A2
Tosto	Cathy I.	CIT	Partner	9/21/2006	Follow-up to FIN 48 meeting on implementation	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	9/21/2006	Preparation for FIN 48 meeting	0.8	\$525	\$420	A2
Tosto	Cathy I.	CIT	Partner	9/21/2006	FIN 48 mtg with B. Sparks, J. Williams, J. Erickson, M. Cohn, and S. Gale.	2.8	\$525	\$1,470	A2
Hegelmann	Julie Ann	JAH	Senior	9/22/2006	Qtr - Call to J. Erickson re: specific data on Paris FAS 109 tax pack training for team Delphi	0.2	\$225	\$45	A2

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Hegelmann	Julie Ann	JAH	Senior	9/22/2006	Qtr - Communications from C. Tosto re: gather data on Paris tax pack training from E&Y team and Delphi team	0.2	\$225	\$45	A2
Hegelmann	Julie Ann	JAH	Senior	9/22/2006	Qtr - review e-mail responses from J. Erickson & Connie re: FAS 109 training.	0.2	\$225	\$45	A2
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: per request of N. Miller, created open items/open requests listing for status meeting with C. Zerull (time spent accumulating open items from client).	0.9	\$125	\$113	A2
Marold	Erick W.	EWM	Senior	9/22/2006	Discussion with A. Krabill regarding inventory transfers and SFAS 142.	0.9	\$250	\$225	A2
Pritchard	Melinda J.	MJP	Senior	9/22/2006	Packard - call with Chris regarding open items (additional time spent obtaining open items).	0.3	\$225	\$68	A2
Tosto	Cathy I.	CIT	Partner	9/22/2006	FIN 48 - debrief with D. Kelley and discuss next steps o assisting Delphi with FIN 48.	0.9	\$525	\$473	A2
Beckman	James J.	JJB	Partner	9/26/2006	Meeting with A. Krabill and L. DeMers to discuss FIN 48 doc on other SALT related issues.	2.6	\$525	\$1,365	A2
DeMers	Laurie A.	LAD	Senior Manager	9/26/2006	Meeting with J. Beckman regarding proposed FIN 48 materials.	0.4	\$425	\$170	A2
DeMers	Laurie A.	LAD	Senior Manager	9/26/2006	Follow-up discussions with J. Hegelmann regarding elements of FIN 48 information request.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	9/26/2006	Review several examples of suggested FIN 48 educational and potential documentation materials for purposes of proposing considerations for foreign FIN 48 information gathering.	2.1	\$425	\$893	A2
Furlan	Ritu	RF	Partner	9/26/2006	Research regarding FIN 46 matters.	0.5	\$525	\$263	A2
Hegelmann	Julie Ann	JAH	Senior	9/26/2006	FIN 48 - Discussion with J. Beckman and L. DeMers re: SALT materials used in FIN 48 projects and how to incorporate those tools into Channel 1 engagements	0.8	\$225	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	9/26/2006	FIN 48 - Work on putting together a template to be used in assisting Delphi in performing their FIN 48 analysis	1.5	\$225	\$338	A2
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Modifications to the FIN 48 disclosure summary for the client.	0.4	\$425	\$170	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Meeting with J. Williams to discuss status of current tax issues including FIN 48.	0.6	\$425	\$255	A2
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Meeting with A. Brazier to discuss SDAAC FIN 46 matter.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Research on SDAAC FIN 46 matter.	1.7	\$425	\$723	A2
DeMers	Laurie A.	LAD	Senior Manager	9/27/2006	Meeting with J. Hegelmann regarding content of proposed FIN 48 documentation requirements.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	9/27/2006	Review of proposed schedules related to FIN 48.	0.3	\$425	\$128	A2
DeMers	Laurie A.	LAD	Senior Manager	9/27/2006	Preparation of checklist document and FIN 48 guideline considerations.	0.3	\$425	\$128	A2
DeMers	Laurie A.	LAD	Senior Manager	9/27/2006	Follow-up meeting with J. Hegelmann regarding FIN 48 template elements	0.8	\$425	\$340	A2
DeMers	Laurie A.	LAD	Senior Manager	9/27/2006	Conference call with D. Kelley, C. Tosto, and J. Hegelmann regarding proposed FIN 48 documentation requirements and educational materials.	1.1	\$425	\$468	A2
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	FIN 48 - Send out draft of template to FIN 48 team for suggestions	0.1	\$225	\$23	A2
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	FIN 48 - Review materials sent via e-mail by A. Krabill	0.2	\$225	\$45	A2
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	FIN 48 - Re-write notes from FIN 48 conference call to make better sense and add more specific detail to incorporate in template design	0.3	\$225	\$68	A2
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	FIN 48 - Conference call with D. Kelley, C. Tosto, L. DeMers, and S. Kettlewell re: materials to present to channel 1 clients	1.1	\$225	\$248	A2
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	FIN 48 - work with L. DeMers on suggestions and edits to the first draft of the FIN 48 template	1.2	\$225	\$270	A2
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	FIN 48 - work on drafting tools for Delphi to use in FIN 48 analysis	3.6	\$225	\$810	A2
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Meeting with A. Brazier to discuss SDAC FIN 46 issue.	0.6	\$425	\$255	A2
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Meeting with J. Williams and A. Brazier to discuss FAS 142 reorganization issue.	1.2	\$425	\$510	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	9/28/2006	Review FIN 48 template and prepare proposed revisions.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	9/28/2006	FIN 48 template - Discuss initial revisions with J. Hegelmann.	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	9/28/2006	Coordinate meetings with Delphi personnel for FIN 48 discussion: B. Sparks, J. Williams and J. Erickson.	0.3	\$425	\$128	A2
DeMers	Laurie A.	LAD	Senior Manager	9/28/2006	FIN 48 template - Prepare oversight user guidelines.	1.1	\$425	\$468	A2
DeMers	Laurie A.	LAD	Senior Manager	9/28/2006	FIN 48 template - discuss more revisions with J. Hegelmann.	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	9/28/2006	Review FIN 48 template.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	9/28/2006	Discuss FIN 48 template with J. Hegelmann and propose revisions accordingly.	0.5	\$425	\$213	A2
Hegelmann	Julie Ann	JAH	Senior	9/28/2006	FIN 48 - Progress meeting with L. DeMers to discuss edits needed to FIN 48 workbook template	0.8	\$225	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	9/28/2006	FIN 48 - Work on implementing ideas and changes to FIN 48 workbook template discussed in meeting with L. DeMers.	1.1	\$225	\$248	A2
Hegelmann	Julie Ann	JAH	Senior	9/28/2006	FIN 48 - Work on developing workbook template	1.2	\$225	\$270	A2
Hegelmann	Julie Ann	JAH	Senior	9/28/2006	FIN 48 - Meet with L. DeMers to discuss most recent draft of workbook template, discuss changes and revisions to be made	1.8	\$225	\$405	A2
Hegelmann	Julie Ann	JAH	Senior	9/28/2006	FIN 48 - Work on further developments on the FIN 48 workbook template	3.7	\$225	\$833	A2
Hegelmann	Julie Ann	JAH	Senior	9/29/2006	FIN 48 - Review e-mails received from desired meeting participants to coordinate FIN 48 meeting on 10/5	0.2	\$225	\$45	A2
Hegelmann	Julie Ann	JAH	Senior	9/29/2006	FIN 48 - Preparation of e-mails to coordinate FIN 48 meeting with C. Tosto, D. Kelley and Delphi.	0.2	\$225	\$45	A2
Hegelmann	Julie Ann	JAH	Senior	9/29/2006	FIN-48 - Preparation of invitation to follow-up meeting on 10/5	0.2	\$225	\$45	A2
Hegelmann	Julie Ann	JAH	Senior	9/29/2006	FIN 48 - additional efforts to coordinate 10/5 meeting between Delphi and the E&Y tax team	0.3	\$225	\$68	A2

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Hegelmann	Julie Ann	JAH	Senior	9/29/2006	FIN 48 - Work on editing FIN 48 template - adding additional instructions and additional data collection tabs	2.6	\$225	\$585	A2
Miller	Nicholas S.	NSM	Manager	9/29/2006	T&I - Review of the fixed asset testing completed by PwC (additional time spent b/c of inadequate documentation).	1.1	\$300	\$330	A2
A2 Corporate Project Subtotal (September):						106.2		\$39,225	
A2 Corporate Project Total:						382.3		\$125,596	
Financial Remediation									
February-August									
Pagac	Matthew M.	MMP	Manager	2/7/2006	Discussion with A. Kulikowski re: sig def & framework	0.2	\$375	\$75	A2
Pagac	Matthew M.	MMP	Manager	2/7/2006	Discussion with D. Bayles - Sig deficiencies	0.3	\$375	\$113	A2
Pagac	Matthew M.	MMP	Manager	2/7/2006	Review of Delphi Framework and summarization of comments	1.3	\$375	\$488	A2
Horner	Kevin John	KJH	Staff	2/13/2006	Began reconciliation of internal controls based on framework received by Delphi.	3.2	\$125	\$400	A2
Simpson	Emma-Rose S.	ESS	Staff	2/14/2006	Analysis of Delphi's Internal Control Framework in Comparison to E&Y and other industry standards.	0.8	\$125	\$100	A2
Marold	Erick W.	EWM	Senior	2/15/2006	Time spent with M. Pagac finalizing comments for Delphi regarding their fixed asset control framework.	2.7	\$250	\$675	A2
Pagac	Matthew M.	MMP	Manager	2/15/2006	Review of Delphi Framework and summarization of comments	2.2	\$375	\$825	A2
Pagac	Matthew M.	MMP	Manager	2/15/2006	Discussion w/ J. Volek regarding framework	0.2	\$375	\$75	A2
Pagac	Matthew M.	MMP	Manager	2/15/2006	Review Fixed Asset Framework	0.8	\$375	\$300	A2
Pagac	Matthew M.	MMP	Manager	2/15/2006	Discussions on framework with A. Kulikowski .	0.2	\$375	\$75	A2
Simpson	Emma-Rose S.	ESS	Staff	2/15/2006	Analysis of Delphi's Internal Control Framework in Comparison to E&Y and other industry standards.	8.3	\$125	\$1,038	A2
Simpson	Jamie	JS	Senior Manager	2/15/2006	Discussion with E. Marold and M. Pagac on Delphi framework.	1.2	\$425	\$510	A2
Horner	Kevin John	KJH	Staff	2/16/2006	Finished internal control framework matrices for our analysis of Delphi's internal controls.	6.4	\$125	\$800	A2
Pagac	Matthew M.	MMP	Manager	2/16/2006	Review Framework/discussion with Simpson	1.2	\$375	\$450	A2

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Simpson	Emma-Rose S.	ESS	Staff	2/16/2006	Analysis of Delphi's Internal Control Framework in Comparison to E&Y and other industry standards.	6.3	\$125	\$788	A2
Marold	Erick W.	EWM	Senior	2/17/2006	Partial review of control framework for inventory	3.3	\$250	\$825	A2
Marold	Erick W.	EWM	Senior	2/17/2006	Review of Control Framework for financial statement close process	2.6	\$250	\$650	A2
Pagac	Matthew M.	MMP	Manager	2/17/2006	Review/Discussion of Fixed Asset Framework	0.9	\$375	\$338	A2
Marold	Erick W.	EWM	Senior	2/18/2006	Reviewed Delphi's control framework surrounding inventory and financial statement close process.	2.3	\$250	\$575	A2
Marold	Erick W.	EWM	Senior	2/18/2006	Prepared a summary and memo describing our comments surrounding Delphi's framework for controls related to inventory and financial statement close.	2.2	\$250	\$550	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2006	Review of Delphi 404 framework.	1.1	\$425	\$468	A2
Pagac	Matthew M.	MMP	Manager	2/21/2006	Review framework	1.3	\$375	\$488	A2
Pagac	Matthew M.	MMP	Manager	2/21/2006	Meeting with A. Kulikowski on FA framework	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	2/21/2006	Review FA framework prior to meeting	0.8	\$375	\$300	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2006	Review of Framework for Inventory, FSCP, and Taxes.	3.5	\$425	\$1,488	A2
Marold	Erick W.	EWM	Senior	2/22/2006	Meeting with A. Kulikowski to discuss Delphi framework to discuss expenditure, payroll, revenue, and financial statement close.	2.2	\$250	\$550	A2
Pagac	Matthew M.	MMP	Manager	2/22/2006	Prepare for framework meeting, meet with A. Kulikowski on Framework	2.4	\$375	\$900	A2
Simpson	Jamie	JS	Senior Manager	2/22/2006	Discussions with M. Hatzfeld and E. Marold regarding internal control framework.	0.5	\$425	\$213	A2
Henning	Jeffrey M.	JMH	Partner	2/23/2006	Discussion with M. Hatzfeld re: Framework questions	0.7	\$525	\$368	A2
Marold	Erick W.	EWM	Senior	2/23/2006	Review of the treasury cycle control framework.	1.3	\$250	\$325	A2
Marold	Erick W.	EWM	Senior	2/23/2006	Developed additional comments for Delphi regarding the treasury cycle control framework.	0.9	\$250	\$225	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/24/2006	Finalization of round one framework observations.	1.0	\$425	\$425	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	2/24/2006	Meeting with A. Kulikowski from Delphi to discuss the control framework for inventory.	1.5	\$250	\$375	A2
Pagac	Matthew M.	MMP	Manager	2/24/2006	Review framework	2.3	\$375	\$863	A2
Pagac	Matthew M.	MMP	Manager	2/24/2006	Meeting with A. Kulikowski on Framework	2.2	\$375	\$825	A2
Henning	Jeffrey M.	JMH	Partner	2/26/2006	Conference with M. Pagac re: Delphi framework	0.3	\$525	\$158	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2006	Framework review.	1.3	\$425	\$553	A2
Pagac	Matthew M.	MMP	Manager	2/27/2006	Discussion with A. Kulikowski re: framework.	0.2	\$375	\$75	A2
Boehm	Michael J.	MJB	Manager	2/28/2006	Review of Delphi internal control framework to determine key internal controls to be tested by EY.	3.3	\$300	\$990	A2
Boehm	Michael J.	MJB	Manager	3/1/2006	Comparison of revised Delphi internal control framework to original framework provided	1.0	\$300	\$300	A2
Horner	Kevin John	KJH	Staff	3/2/2006	Conducted comparison of original divisional framework to the updated divisional control framework.	3.2	\$125	\$400	A2
Marold	Erick W.	EWM	Senior	3/2/2006	Review of updated Delphi framework to provide comments related to customer owned tooling.	0.8	\$250	\$200	A2
Boehm	Michael J.	MJB	Manager	3/3/2006	Reviewed revised internal control framework to determine changes.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	3/3/2006	Added new key controls to AWS based on review of revised internal control framework.	1.1	\$300	\$330	A2
Marold	Erick W.	EWM	Senior	3/3/2006	Discussions with M. Pagac regarding Delphi's control framework surrounding customer owned tooling.	0.6	\$250	\$150	A2
Pagac	Matthew M.	MMP	Manager	3/3/2006	Prepare and discuss framework comments with A. Kulikowski	2.3	\$375	\$863	A2
Boehm	Michael J.	MJB	Manager	3/4/2006	Review of Delphi internal control framework to assess key controls for E&Y testing.	1.5	\$300	\$450	A2
Simpson	Jamie	JS	Senior Manager	3/5/2006	Review of J. Henning's comments on framework and incorporation into agenda.	1.1	\$425	\$468	A2
Tosto	Cathy I.	CIT	Partner	3/29/2006	Review framework document for taxes	0.4	\$525	\$210	A2
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Discussed various issues including 2006 Control Framework with A. Krabill.	0.6	\$225	\$135	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/4/2006	Review of Delphi deficiency tracker.	1.7	\$425	\$723	A2
Henning	Jeffrey M.	JMH	Partner	4/6/2006	Conf. call with D. Bayles re: deficiencies	0.6	\$525	\$315	A2

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Boehm	Michael J.	MJB	Manager	4/10/2006	Meeting with S. Sheckell, J. Henning, and A. Krabill to discuss audit team response to control deficiencies.	1.3	\$300	\$390	A2
Henning	Jeffrey M.	JMH	Partner	4/10/2006	Meeting with D. Bayles re: internal controls and 2005 deficiencies	1.4	\$525	\$735	A2
Simpson	Jamie	JS	Senior Manager	4/10/2006	Meeting with D. Bayles and A. Kulikowski to discuss material weaknesses and significant deficiencies.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/13/2006	Review deficiency tracker.	3.6	\$425	\$1,530	A2
Miller	Nicholas S.	NSM	Manager	4/13/2006	Review of open T&I deficiencies at year-end, and how our walkthrough procedures addressed any related risk.	1.7	\$300	\$510	A2
Boehm	Michael J.	MJB	Manager	4/18/2006	Review of E&S control deficiencies per 12/31/2005 Tracker.	1.2	\$300	\$360	A2
Boehm	Michael J.	MJB	Manager	4/18/2006	Conference call with J. Henning, A. Krabill, M. Hatzfeld, M. Pagac, J. Simpson, and N. Miller to discuss Q1 walkthrough response to Significant Deficiencies and Material Weaknesses as of 12/31/2005	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	4/18/2006	Preparation of analysis of open deficiencies at year-end and their affect on the T&I quarterly review.	0.9	\$300	\$270	A2
Boehm	Michael J.	MJB	Manager	4/20/2006	Preparation of Q1 Deficiency Tracker template and audit team response.	1.8	\$300	\$540	A2
Boehm	Michael J.	MJB	Manager	4/20/2006	Preparation of deficiency tracker template and Q1 audit team responses - E&S.	1.8	\$300	\$540	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/21/2006	Deficiency tracker review for Saginaw.	2.6	\$425	\$1,105	A2
Ranney	Amber C.	ACR	Senior	4/21/2006	Corporate Walkthroughs-reviewing the deficiency tracker and identifying items that we will need to follow-up on during our walkthroughs.	1.6	\$225	\$360	A2
Kearns	Matthew R.	MRK	Senior	5/3/2006	E&C - Review prior year E&C control deficiency matrix to understand how they may impact current year.	1.2	\$225	\$270	A2
Boehm	Michael J.	MJB	Manager	5/5/2006	Preparation of memorandum regarding E&Y response to material weaknesses and significant deficiencies as of 12/31/05	2.2	\$300	\$660	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hernandez	Salvador	SH	Partner	5/30/2006	Meeting with Bill Martindale (audit coordinator) to obtain information of the main contacts in order to carry out the physical inventories - (additional oversight/planning due to client requests to have meetings and material weakness).	0.5	\$439	\$220	A2
Payan	Dora	DP	Manager	5/30/2006	Meeting with Bill Martindale (audit coordinator) to obtain information of the main contacts in order to carry out the physical inventories - (additional oversight/planning due to client requests to have meetings and material weakness).	0.5	\$252	\$126	A2
Boehm	Michael J.	MJB	Manager	6/5/2006	DPSS - Revision of DPSS deficiency tracker for Q1 based on D. Langford's update of items open for remediation at 12/31/2005.	0.5	\$300	\$150	A2
Payan	Dora	DP	Manager	6/6/2006	Packard (Ciudad Juarez)- Meeting with Graciela Ceballos, discussing general information related to the physical inventory (locations, timing, contacts, audit requirements, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	1.8	\$252	\$454	A2
Boehm	Michael J.	MJB	Manager	6/9/2006	E&S - Review of E&S Deficiency tracker	1.4	\$300	\$420	A2
Payan	Dora	DP	Manager	6/13/2006	SEC (Ciudad Juarez)- Meeting with Mauricio Perez, Jorge Melendez and Leonardo Rodriguez, discussing general information related to the physical inventory (locations, timing, contacts, audit requirements, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	1.1	\$252	\$277	A2
Payan	Dora	DP	Manager	6/13/2006	RBE XX T&I (Ciudad Juarez)- Meeting with Angelica Monreal, discussing general information related to the physical inventory (locations, timing, contacts, audit requirements, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	1.1	\$252	\$277	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Torres	Laura	LT	Senior	6/13/2006	SEC (Ciudad Juarez)- Meeting with Mauricio Peralez, Jorge Melendez and Leonardo Rodriguez, discussing general information related to the physical inventory (locations, timing, contacts, audit requirements, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	1.2	\$69	\$83	A2
Torres	Laura	LT	Senior	6/13/2006	RBE XX T&I (Ciudad Juarez)- Meeting with Angelica Monreal, discussing general information related to the physical inventory (locations, timing, contacts, audit requirements, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	0.8	\$69	\$55	A2
Boehm	Michael J.	MJB	Manager	6/14/2006	DPSS - Revision to DPSS Deficiency Tracker for Q1 review.	0.6	\$300	\$180	A2
Gonzalez	Victor	VG	Staff	6/14/2006	Time spent receiving training/instruction from the client in Mexico on how the physicals would be performed.	1.9	\$40	\$76	A2
Gonzalez	Victor	VG	Staff	6/14/2006	T&I RBE XX (Ciudad Juarez), Visit to plants with client Angelica Monreal, to get a better understanding about the client, operations, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	0.9	\$40	\$36	A2
Payan	Dora	DP	Manager	6/14/2006	T&I RBE XX (Ciudad Juarez), Visit to plants with client Angelica Monreal, to get a better understanding about the client, operations, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	1.2	\$252	\$302	A2
Torres	Laura	LT	Senior	6/14/2006	Time spent receiving training/instruction from the client in Mexico on how the physicals would be performed.	1.1	\$69	\$76	A2
Yañez	Laura	LY	Staff	6/14/2006	Time spent receiving training/instruction from the client in Mexico on how the physicals would be performed.	1.1	\$40	\$44	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yañez	Laura	LY	Staff	6/14/2006	E&C, SEC (Ciudad Juarez), Visit to plants with client Leonardo Gonzalez, to get a better understanding about the client, operations, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	1.0	\$40	\$40	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/15/2006	Review of corporate-wide deficiency tracker.	3.6	\$425	\$1,530	A2
Payan	Dora	DP	Manager	6/15/2006	Time spent receiving training/instruction from the client in Mexico on how the physicals would be performed.	1.9	\$252	\$479	A2
Roldan	Armando	AR	Senior	6/15/2006	Time spent receiving training/instruction from the client in Mexico on how the physicals would be performed.	2.1	\$69	\$145	A2
Payan	Dora	DP	Manager	6/16/2006	E&C (Ciudad Juarez)- Time spent observing Plant SEC E&C inventory and performing test counts - additional manager oversight time due to material weakness.	1.8	\$252	\$454	A2
Payan	Dora	DP	Manager	6/17/2006	T&I (Ciudad Juarez)- Time spent observing Plant Rio Bravo XX T&I inventory and performing test counts - additional manager oversight time due to material weakness.	2.1	\$252	\$529	A2
Krabill	Aaron J.	AJK	Senior Manager	6/21/2006	E&S - Review of Delphi deficiency tracker	1.0	\$425	\$425	A2
Payan	Dora	DP	Manager	6/24/2006	T&I (Matamoros)- Time spent observing Plant CMM T&I inventory and performing test counts - additional manager oversight time due to material weakness.	3.9	\$252	\$983	A2
Payan	Dora	DP	Manager	6/24/2006	CMM T&I (Matamoros)- Meeting with Angelica Monreal, disscusing general information related to the physical inventory (locations, timing, contacts, inventory coordinators, audit requirements, inventory process, etc. (additional oversight/planning due to client requests to have meetings and material weakness).	1.2	\$252	\$302	A2
Payan	Dora	DP	Manager	6/24/2006	E&S (Matamoros)- Time spent observing Plant Rimir E&S inventory and performing test counts - additional manager oversight time due to material weakness.	3.8	\$252	\$958	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Roldan	Armando	AR	Senior	6/24/2006	CMM T&I (Matamoros)- Meeting with Angelica Monreal, disscusing general information related to the physical inventory (locations, timing, contacts, audit requirements, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	1.2	\$69	\$83	A2
Torres	Gerardo	GT	Senior	6/24/2006	E&S (Reynosa)- Time spent observing Plant Delnosa I&II E&S inventory and performing test counts - additional senior oversight time due to material weakness.	5.8	\$69	\$400	A2
Torres	Gerardo	GT	Senior	6/24/2006	E&S (Reynosa)- Transportation time to the plant Delnosa I&II - additional senior oversight time due to material weakness.	1.1	\$69	\$76	A2
Torres	Gerardo	GT	Senior	6/24/2006	E&S (Reynosa)- Time spent observing Plant Delnosa V&VI E&S inventory and performing test counts - additional senior oversight time due to material weakness.	5.9	\$69	\$407	A2
Torres	Gerardo	GT	Senior	6/24/2006	E&S (Reynosa)- Transportation time to the plant Delnosa V&VI - additional senior oversight time due to material weakness.	0.9	\$69	\$62	A2
Payan	Dora	DP	Manager	6/26/2006	Time spent traveling from Matamoros to Ciudad Juarez additional manager oversight time due to material weakness.	5.9	\$252	\$1,487	A2
Torres	Gerardo	GT	Senior	6/26/2006	E&S (Reynosa)- Time spent preparing working papers Plant Delnosa I & II - additional senior oversight time due to material weakness.	1.9	\$69	\$131	A2
Torres	Gerardo	GT	Senior	6/26/2006	E&S (Reynosa)- Time spent preparing working papers Plant Delnosa V & VI - additional senior oversight time due to material weakness.	5.1	\$69	\$352	A2
Payan	Dora	DP	Manager	7/12/2006	E&S (Matamoros)- Time spent reviewing working papers CMM, Rimir, Delnosa I,II,IV & V - additional manager oversight time due to material weakness.	4.1	\$252	\$1,033	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Bravo	Alberto	AB	Senior	7/18/2006	Packard RBE IV (Ciudad Juarez), Visit to plants with client Carmen Monarrez and Eduardo Cortina, to get a better understanding about the client, operations, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings	2.1	\$69	\$145	A2
Payan	Dora	DP	Manager	7/18/2006	Packard RBE IV (Ciudad Juarez), Visit to plants with client Carmen Monarrez and Eduardo Cortina, to get a better understanding about the client, operations, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	2.1	\$252	\$529	A2
Roldan	Armando	AR	Senior	7/18/2006	Packard RBE IV (Ciudad Juarez), Visit to plants with client Carmen Monarrez and Eduardo Cortina, to get a better understanding about the client, operations, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	2.1	\$69	\$145	A2
Andujo	Mauricio	MA	Staff	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 35 Packard inventory and performing test counts - additional site due to material weakness.	5.9	\$40	\$236	A2
Bravo	Alberto	AB	Senior	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 32 Packard inventory and performing test counts - additional senior oversight time due to material weakness.	3.9	\$69	\$269	A2
Bravo	Alberto	AB	Senior	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 35 Packard inventory and performing test counts - additional senior oversight time due to material weakness.	4.1	\$69	\$283	A2
Mattos	Gabriel	GM	Staff	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 32 Packard inventory and performing test counts - additional location as a result of material weakness.	6.1	\$40	\$244	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Papadakis	Evelyn	EP	Staff	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 37 Packard inventory and performing test counts - additional site due to material weakness.	6.0	\$40	\$240	A2
Payan	Dora	DP	Manager	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 33 Packard inventory and performing test counts - manager oversight time as a result of material weakness.	3.9	\$252	\$983	A2
Payan	Dora	DP	Manager	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 37 Packard inventory and performing test counts - additional site due to material weakness.	4.1	\$252	\$1,033	A2
Roldan	Armando	AR	Senior	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 38 Packard inventory and performing test counts - additional senior oversight time due to material weakness.	3.9	\$69	\$269	A2
Roldan	Armando	AR	Senior	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 39 Packard inventory and performing test counts - additional senior oversight time due to material weakness.	4.0	\$69	\$276	A2
Romero	Edward	ER	Staff	7/28/2006	Packard (Los Mochis Sinaloa)- Time spent observing Plant 59 Packard inventory and performing test counts - additional site due to material weakness.	5.9	\$40	\$236	A2
Aguirre	Alberto	AA	Staff	7/29/2006	Packard (Ciudad Juarez)- Time spent observing Plant 81 Packard inventory and performing test counts - additional site due to material weakness.	4.1	\$40	\$164	A2
Mattos	Gabriel	GM	Staff	7/29/2006	Time spent receiving training/instruction from the client in Mexico on how the physicals would be performed.	2.1	\$40	\$84	A2
Treviño	Ignacio	IT	Staff	7/29/2006	Packard (Ciudad Juarez)- Time spent observing Plant 82 Packard inventory and performing test counts - additional site due to material weakness.	5.8	\$40	\$232	A2
Treviño	Ignacio	IT	Staff	7/29/2006	Packard (Ciudad Juarez)- Time spent preparing workpapers (Plant 82) - additional site due to material weakness.	2.2	\$40	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aguirre	Alberto	AA	Staff	7/31/2006	Packard (Ciudad Juarez)- Time spent preparing working papers Plant 81 - additional site due to material weakness.	2.1	\$40	\$84	A2
Andujo	Mauricio	MA	Staff	7/31/2006	Packard (Ciudad Juarez)- Time spent preparing working papers Plant 35 - additional site due to material weakness.	1.9	\$40	\$76	A2
Mattos	Gabriel	GM	Staff	7/31/2006	Packard (Ciudad Juarez)- Time spent preparing working papers Plant 32 - additional site as a result of material weakness.	2.2	\$40	\$88	A2
Papadakis	Evelyn	EP	Staff	7/31/2006	Packard (Ciudad Juarez)- Time spent preparing working papers Plant 37 - additional site due to material weakness.	1.8	\$40	\$72	A2
Romero	Edward	ER	Staff	7/31/2006	Packard (Los Mochis Sinaloa)- Time spent preparing working papers Plant 59 - additional site due to material weakness.	2.0	\$40	\$80	A2
Simpson	Emma-Rose S.	ESS	Staff	8/23/2006	E&S - Discussed AR reconciliation process with client (quality of reconciliations was not adequate).	1.5	\$125	\$188	A2
Simpson	Emma-Rose S.	ESS	Staff	8/23/2006	E&S - Tied AR subledgers to ETBR and Hyperion (quality of reconciliations was not adequate).	3.7	\$125	\$463	A2
Marold	Erick W.	EWM	Senior	8/24/2006	E&S - Met with G. Pham and K. Price to discuss the A/I reconciliations and A/R aging (quality of reconciliations was not adequate).	2.9	\$250	\$725	A2
Marold	Erick W.	EWM	Senior	8/24/2006	E&S - Prepared summary schedule which documented how the A/R balances are recorded within SAP, ETBR, and Hyperion - agreed the schedule to all three ledgers (quality of reconciliations was not adequate).	2.3	\$250	\$575	A2
Simpson	Emma-Rose S.	ESS	Staff	8/24/2006	E&S - Discussed AR issues with E&Y team member (quality of reconciliations was not adequate).	1.2	\$125	\$150	A2
Simpson	Emma-Rose S.	ESS	Staff	8/24/2006	E&S - Discussed AR reconciliation and controls with Delphi staff members (quality of reconciliations was not adequate).	2.5	\$125	\$313	A2
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	E&S - Discussed \$23mill adjust to AR allied account with Paula in AR and requested documentation (quality of reconciliations was not adequate).	0.6	\$125	\$75	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	8/28/2006	Performed test of control procedures related to AP reconciliations (quality of reconciliations was not adequate).	2.8	\$250	\$700	A2
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Discussed AP reconciliation process with C. Riedl and E. Marold. reviewed AP reconciliations for June and July (quality of reconciliations was not adequate).	1.3	\$300	\$390	A2
Marold	Erick W.	EWM	Senior	8/29/2006	Detail reviewed substantive procedures related to A/R reconciliations and classification of account balances (quality of reconciliations was not adequate).	2.2	\$250	\$550	A2
Boehm	Michael J.	MJB	Manager	8/30/2006	E&S Interim - Reviewed E&S AP Reconciliation process for June with C. Riedl and K. Crain (quality of reconciliations was not adequate).	0.8	\$300	\$240	A2
A2 Financial Remediation Project Subtotal (February-August):						285.0		\$55,862	
September									
Boehm	Michael J.	MJB	Manager	9/5/2006	Met with A. Krabill to discuss team's response to and adjustments to E&S audit approach based on deficiencies identified by PwC.	1.1	\$300	\$330	A2
DeMers	Laurie A.	LAD	Senior Manager	9/5/2006	Meeting with J. Hegelmann and J. Harbaugh of E&Y to discuss redacted documents and work products for use in Delphi tax controls meeting.	1.3	\$425	\$553	A2
DeMers	Laurie A.	LAD	Senior Manager	9/5/2006	Review two example exhibits to ensure fully redacted to be used for example 404 documentation to be provided as educational examples to Delphi.	1.8	\$425	\$765	A2
Harbaugh	James M.	JMH	Staff	9/5/2006	Meeting with L. Demers and J. Hegelmann to determine appropriate tax documentation format.	2.6	\$200	\$520	A2
Harbaugh	James M.	JMH	Staff	9/5/2006	Preparation of example materials for Delphi Tax provision controls documentation	3.2	\$200	\$640	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2006	Discussion with M. Boehm, A. Krabill and J. Simpson re. SOX deficiency strategy discussion.	0.6	\$425	\$255	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	9/5/2006	RM/404 - Work on drafting work plan and implementing ideas from earlier discussion for FIN 48 and tax controls remediation	1.1	\$225	\$248	A2
Hegelmann	Julie Ann	JAH	Senior	9/5/2006	RM/404 - Meet with L. DeMers and J. Harbaugh to discuss framework of work plan for remediation strategy	2.6	\$225	\$585	A2
Hegelmann	Julie Ann	JAH	Senior	9/5/2006	RM/404 - Work on developing work plan for remediation steps	3.3	\$225	\$743	A2
Henning	Jeffrey M.	JMH	Partner	9/5/2006	Meeting with B. Thelen re: testing strategies in view of exceptions.	0.5	\$525	\$263	A2
Henning	Jeffrey M.	JMH	Partner	9/5/2006	Meeting with D. Bayles and PwC re: update testing relative to MW and SD areas, update on key risks	1.4	\$525	\$735	A2
Krabill	Aaron J.	AJK	Senior Manager	9/5/2006	Follow-up from the 404 meeting with D. Bayles.	1.8	\$425	\$765	A2
Sheckell	Steven F.	SFS	Partner	9/5/2006	Remediation plan discussion with D. Bayles	0.9	\$525	\$473	A2
Simpson	Jamie	JS	Senior Manager	9/5/2006	Discussion with A. Krabill, M. Hatzfeld and M. Boehm regarding deficiencies identified and E&Y approach.	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	9/6/2006	Follow-up with internal E&Y personnel, including C. Tosto and E. Blair regarding example checklists, redacting efforts.	1.3	\$425	\$553	A2
DeMers	Laurie A.	LAD	Senior Manager	9/6/2006	Meeting with J. Hegelmann regarding workplan to be used for tax controls remediation, new examples to be redacted, and potential agendas to be used for meetings with Delphi management.	1.4	\$425	\$595	A2
DeMers	Laurie A.	LAD	Senior Manager	9/6/2006	Review first draft of workplan to be used for tax controls remediation.	1.2	\$425	\$510	A2
Hegelmann	Julie Ann	JAH	Senior	9/6/2006	Meet with L. DeMers to discuss drafts of documents for 404 work	0.8	\$225	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	9/6/2006	Work on drafting 404 status report	2.4	\$225	\$540	A2
Hegelmann	Julie Ann	JAH	Senior	9/6/2006	RM/404 - revise meeting agenda and documentation consideration form for upcoming meeting on remediation	0.3	\$225	\$68	A2
Hegelmann	Julie Ann	JAH	Senior	9/6/2006	RM/404 - redact process narrative to use an example for the remediation work	1.2	\$225	\$270	A2
Hegelmann	Julie Ann	JAH	Senior	9/6/2006	RM/404 - Redact universe risk and control matrix to provide to Delphi as an example	1.3	\$225	\$293	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	9/6/2006	Draft status report for remediation work	1.3	\$225	\$293	A2
Hegelmann	Julie Ann	JAH	Senior	9/6/2006	RM/404 - redact risk and control matrix from similar client to use as an example	1.8	\$225	\$405	A2
Miller	Nicholas S.	NSM	Manager	9/6/2006	Packard - Conference call with C. Zerull, Weston, and Nance from Packard and M. Hatzfeld and S. Pacella from E&Y to discuss the IT integration in the audit (Call needed b/c of IT deficiencies identified).	0.7	\$300	\$210	A2
Boehm	Michael J.	MJB	Manager	9/7/2006	E&S Interim - Correspondence with R. Hofmann and M. Wilkes regarding E&S PP&E closing meeting to discuss deficiencies noted by Internal Audit.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	9/7/2006	E&S interim - Discussed PP&E remediation testing to date and related audit response with J. Henning and A. Krabill.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	9/7/2006	Internal Audit Coordination - Met with J. Volek, A. Kulikowski, and PwC personnel to discuss findings to date and remediation testing approach	1.8	\$300	\$540	A2
Boehm	Michael J.	MJB	Manager	9/7/2006	Planning - Consolidated - Met with A. Krabill, M. Hatzfeld, and J. Simpson to discuss TDPE's, response to deficiencies identified, and responsibility for division teams with respect to units transferred to AHG	1.8	\$300	\$540	A2
Chamarro	Destiny D.	DDC	Staff	9/7/2006	Saginaw - Compared mgmt control deficiencies for testing for expenditure	0.6	\$125	\$75	A2
Chamarro	Destiny D.	DDC	Staff	9/7/2006	Saginaw - compared mgmt control deficiencies to testing revenue template	0.4	\$125	\$50	A2
Chamarro	Destiny D.	DDC	Staff	9/7/2006	Saginaw - followed-up on expenditure issues	0.8	\$125	\$100	A2
DeMers	Laurie A.	LAD	Senior Manager	9/7/2006	Prepare PowerPoint presentation for educational purposes to describe required elements of 404 documentation to be used for education sessions with the tax department.	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	9/7/2006	Meet with B. Van Leeuwen regarding redacting new documents for use as examples for tax controls meetings.	1.8	\$425	\$765	A2
DeMers	Laurie A.	LAD	Senior Manager	9/7/2006	Prepare two agendas that correspond with workplan for use in upcoming meetings with Tax and upper level management meetings.	1.8	\$425	\$765	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	9/7/2006	Review proposed Delphi workplan for tax controls remediation and make edits.	1.6	\$425	\$680	A2
Hegelmann	Julie Ann	JAH	Senior	9/7/2006	RM/404 - Discussion with L. Demers re: remediation documents, print out redacted documents and e-mail documents to L. DeMers for review	0.8	\$225	\$180	A2
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Discuss results of IA 404 work with D. Bayles and related implications on material weaknesses	1.2	\$525	\$630	A2
Krabill	Aaron J.	AJK	Senior Manager	9/7/2006	Status meeting with PWC and Delphi IC group to discuss deficiencies/scoping.	1.5	\$425	\$638	A2
Miller	Nicholas S.	NSM	Manager	9/7/2006	Meeting with E&Y Sr. Mgrs, Mgrs and A. Kulikowski and Jim from Delphi to discuss the status to date.	1.5	\$300	\$450	A2
Simpson	Jamie	JS	Senior Manager	9/7/2006	Bi-weekly meeting with A. Kulikowski, J. Volek and S. Herbst to discuss 404 planning/issues.	1.6	\$425	\$680	A2
Van Leeuwen	Brent James	BJV	Senior	9/7/2006	Discussion with L. DeMers regarding changes that need to be made to example 404 documentation.	0.9	\$225	\$203	A2
Van Leeuwen	Brent James	BJV	Senior	9/7/2006	Updated 404 documents per discussion with L. DeMers.	1.4	\$225	\$315	A2
Simpson	Jamie	JS	Senior Manager	9/10/2006	Preparation of email to A. Bianco regarding feedback on remediation plans for MW related to payroll master file review.	0.6	\$425	\$255	A2
Harbaugh	James M.	JMH	Staff	9/11/2006	DPSS - Discussion with F. Wan regarding IA deficiencies.	1.1	\$200	\$220	A2
Pritchard	Melinda J.	MJP	Senior	9/11/2006	Packard - discuss management's documentation with manager and follow-up on discussion (additional time spent reviewing management's testing).	1.1	\$225	\$248	A2
Sheckell	Steven F.	SFS	Partner	9/11/2006	Discuss material weakness remediation with D. Bayles	1.1	\$525	\$578	A2
Asher	Kevin F.	KFA	Partner	9/12/2006	Review of remediation plan for the material weaknesses and significant deficiencies	5.4	\$700	\$3,780	A2
Boehm	Michael J.	MJB	Manager	9/12/2006	Internal Audit Coordination - Prepared substantive audit programs for internal audit testing of PP&E and Tooling balances.	2.1	\$300	\$630	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	9/12/2006	RM/404 - work on editing work plan for remediation plan	0.4	\$225	\$90	A2
Henning	Jeffrey M.	JMH	Partner	9/12/2006	Review of management's presentation on Material Weakness remediation status.	3.6	\$525	\$1,890	A2
Horner	Kevin John	KJH	Staff	9/12/2006	Packard Interim: spoke with T. Taylor to discuss conclusions on financial statement close cycle controls testing (additional time spent reviewing management's testing).	0.4	\$125	\$50	A2
Horner	Kevin John	KJH	Staff	9/12/2006	Packard Interim: Met with N. Miller to discuss questions relating to review of management's control testing for the financial statement close process (additional time spent reviewing management's testing).	0.9	\$125	\$113	A2
Miller	Nicholas S.	NSM	Manager	9/12/2006	Review of divisional walkthroughs and reconciliation of the key controls per the walkthrough to key controls in the control framework.	1.2	\$300	\$360	A2
Sheckell	Steven F.	SFS	Partner	9/12/2006	Review remediation plans for material weaknesses with T. Timko and D. Bayles	3.9	\$525	\$2,048	A2
Simpson	Jamie	JS	Senior Manager	9/12/2006	Review of management remediation/rollforward plans.	0.4	\$425	\$170	A2
Tosto	Cathy I.	CIT	Partner	9/12/2006	404 - work on remediation workplan materials	0.6	\$525	\$315	A2
Asher	Kevin F.	KFA	Partner	9/13/2006	Meeting with D. Bayles to review 404 testing results	2.6	\$700	\$1,820	A2
Asher	Kevin F.	KFA	Partner	9/13/2006	Consultations regarding remediation of internal control weaknesses	1.6	\$700	\$1,120	A2
Boehm	Michael J.	MJB	Manager	9/13/2006	E&S Interim - Revision to PP&E remediation workprogram for use by Delphi Internal Audit and related discussions with A. Krabill.	0.9	\$300	\$270	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/13/2006	Packard - meeting with N. Miller and J. Henning to discuss implications of Packard inventory controls on audit approach and documentation requirements in response.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/13/2006	Packard - drafting of inventory consultation memo (re nature, extent and timing of substantive audit procedures related to TB 129).	4.1	\$425	\$1,743	A2
Hegelmann	Julie Ann	JAH	Senior	9/13/2006	RM/404 - redact checklist for foreign reporting package to use as example	0.4	\$225	\$90	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	9/13/2006	RM/404 - Make edits to workplan	0.6	\$225	\$135	A2
Henning	Jeffrey M.	JMH	Partner	9/13/2006	D. Bayles meeting to review status of deficiencies	1.2	\$525	\$630	A2
Henning	Jeffrey M.	JMH	Partner	9/13/2006	Participation in Deficiency review and strategy session	0.9	\$525	\$473	A2
Krabill	Aaron J.	AJK	Senior Manager	9/13/2006	Meeting with D. Bayles, PwC, Corporate IC team, E&Y Partners and J. Simpson for D. Bayles to present the current findings of the worldwide 404 testing.	2.0	\$425	\$850	A2
Krabill	Aaron J.	AJK	Senior Manager	9/13/2006	Review and edits to the E&S Fixed asset remediation testing program prepared for IA.	1.6	\$425	\$680	A2
Krabill	Aaron J.	AJK	Senior Manager	9/13/2006	Gathering survey data for fixed asset capitalization thresholds for T. Timko.	2.1	\$425	\$893	A2
Marold	Erick W.	EWM	Senior	9/13/2006	E&S - Met with K. Crain to discuss the Vendor Deposit account detail provided with account reconciliation as original reconciliation provided was a rollforward of journal entries.	3.0	\$250	\$750	A2
Miller	Nicholas S.	NSM	Manager	9/13/2006	Packard - Meeting with PwC manager to discuss questions from the review of PwC files (follow-up on review of management's testing.)	1.2	\$300	\$360	A2
Miller	Nicholas S.	NSM	Manager	9/13/2006	Packard inventory strategy discussions with M. Pikos.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	9/13/2006	Review of the Packard deficiency listing.	1.7	\$300	\$510	A2
Miller	Nicholas S.	NSM	Manager	9/13/2006	Meeting with PwC manager to provide feedback so that the Packard deficiencies are written with qualitative information useful for evaluating them.	1.7	\$300	\$510	A2
Rasmussen	Kyle M.	KMR	Intern	9/13/2006	T&I - Working on 404 review of management's controls for fixed assets (additional time b/c of inadequate PwC workpaper documentation).	4.0	\$100	\$400	A2
Sheckell	Steven F.	SFS	Partner	9/13/2006	Review fixed assets remediation programs	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	9/13/2006	Meeting with T. Timko and D. Bayles to discuss deficiencies identified to date	2.2	\$525	\$1,155	A2
Simpson	Jamie	JS	Senior Manager	9/13/2006	Meeting with Internal controls group and T. Timko to discuss deficiency findings.	1.8	\$425	\$765	A2
Tosto	Cathy I.	CIT	Partner	9/13/2006	Call to discuss meeting with T. Timko and J. Whitson regarding remediation.	0.4	\$525	\$210	A2

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Arnold	Nathan R.	NRA	Staff	9/14/2006	E&S - Meeting with C. Fenton to discuss Workstream inventory process as process was not documented by management.	2.4	\$125	\$300	A2
DeMers	Laurie A.	LAD	Senior Manager	9/14/2006	Tax team meeting with C. Tosto, D. Kelley, and J. Hegelmann of E&Y to discuss workplan, example RCMa nd 404 documentation, agendas for meetings, FIN 48 presentations, budget, and workplan outlook through the end of the year.	2.2	\$425	\$935	A2
Hegelmann	Julie Ann	JAH	Senior	9/14/2006	Meet with C. Tosto, D. Kelley and L. DeMers re: planning for meeting with T. Timko, discussion of workplan draft and redacted examples, discussion of budget draft.	1.7	\$225	\$383	A2
Henning	Jeffrey M.	JMH	Partner	9/14/2006	Planning discussion re: Packard inventory test strategy (MW implication)	1.1	\$525	\$578	A2
Marold	Erick W.	EWM	Senior	9/14/2006	E&S - Documented our understanding of the WorkStream inventory in an internal memorandum due to lack of client-prepared process documentation.	1.3	\$250	\$325	A2
Marold	Erick W.	EWM	Senior	9/14/2006	E&S - Met with C. Fenton to obtain an understanding of Delphi's WorkStream inventory system as system was not documented by management.	2.8	\$250	\$700	A2
Miller	Nicholas S.	NSM	Manager	9/14/2006	Meeting with M. Hatzfeld and J. Henning to discuss the audit strategy and the documentation required to audit the Packard inventory account.	3.2	\$300	\$960	A2
Miller	Nicholas S.	NSM	Manager	9/14/2006	Meeting with J. Schmidt and Roland R. to discuss derivatives topics, including the accounting for their natural gas hedges and the derivatives survey that they send.	1.1	\$300	\$330	A2
Rasmussen	Kyle M.	KMR	Intern	9/14/2006	T&I - Reviewing management's work for 404 for fixed assets (additional time b/c of inadequate PwC workpape documentation).	1.5	\$100	\$150	A2
Tosto	Cathy I.	CIT	Partner	9/14/2006	Revise presentation material for Sept. 18th remediation meeting with T. Timko and J. Whitson.	1.2	\$525	\$630	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	9/14/2006	Meeting with L. DeMers, D. Kelley, and J. Hegelmann regarding planning and prep for Sept. 18th meeting with T. Timko and J. Whitson related to tax remediation.	1.4	\$525	\$735	A2
Boehm	Michael J.	MJB	Manager	9/15/2006	Internal Audit Coordination - Finalized PP&E and Special Tools supplemental substantive audit workplan for execution by internal audit.	1.2	\$300	\$360	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/15/2006	Meeting with D. Bayles to discuss management testing strategy at ACS for SOX (incomplete Company SOX strategy documentation).	2.4	\$425	\$1,020	A2
Krabill	Aaron J.	AJK	Senior Manager	9/15/2006	Review of final fixed asset remediation program steps (to be used for several divisions).	0.5	\$425	\$213	A2
Miller	Nicholas S.	NSM	Manager	9/15/2006	Drafting Packard inventory strategy memo for review with M. Fitzpatrick.	1.9	\$300	\$570	A2
Henning	Jeffrey M.	JMH	Partner	9/17/2006	ACS status debrief (incomplete Company SOX strategy documentation).	0.6	\$525	\$315	A2
Asher	Kevin F.	KFA	Partner	9/18/2006	Meeting with tax regarding remediation of material weaknesses	1.9	\$700	\$1,330	A2
Boehm	Michael J.	MJB	Manager	9/18/2006	Internal Controls/Mgmt - Finalized PP&E and Special Tools testing workplans for submission to B. Thelen and T. Timko.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	9/18/2006	DPSS Interim - Review of 2006 interim deficiency tracker for DPSS provided by A. Kulikowski	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	9/18/2006	E&S Interim - Review of 2006 interim deficiency tracker provided by A. Kulikowski	0.6	\$300	\$180	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/18/2006	ACS - Meeting with D. Fidler to discuss shared service audit procedures status (incomplete Company SOX strategy documentation).	2.1	\$425	\$893	A2
Hegelmann	Julie Ann	JAH	Senior	9/18/2006	Print out documents in preparation for Thursday's meeting at Delphi	0.6	\$225	\$135	A2
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Meeting with Delphi tax and controllers staff, K. Asher, C. Tosto and D. Kelly to discuss our findings from the tax work performed to date and remediation plan.	2.1	\$425	\$893	A2
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Completion of the additional FA testing program.	0.8	\$425	\$340	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Review of the first version of the 2006 deficiency tracker.	1.4	\$425	\$595	A2
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Meeting with D. Bayles to discuss edits to the tax control framework.	1.3	\$425	\$553	A2
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Review of example control matrices to be provided to Delphi.	1.6	\$425	\$680	A2
Marold	Erick W.	EWM	Senior	9/18/2006	E&S - Meeting with K. Bellis and incremental audit procedures related analysis to record accruals for capital and service/indirect spending as original calculation did not contain consider a sufficient time lag for invoice input.	1.2	\$250	\$300	A2
Marold	Erick W.	EWM	Senior	9/18/2006	E&S - Documented the revised AP set-up process and related audit difference in our workpapers.	2.9	\$250	\$725	A2
Simpson	Jamie	JS	Senior Manager	9/18/2006	Discussion with C. Tompkins regarding inventory checklist prepared as part of remediation process.	0.3	\$425	\$128	A2
Simpson	Jamie	JS	Senior Manager	9/18/2006	Review of inventory checklist prepared by C. Tompkins as part of remediation activities.	0.3	\$425	\$128	A2
Tosto	Cathy I.	CIT	Partner	9/18/2006	Debrief 404 remediation meeting with K. Asher, D. Kelley, and A. Krabill.	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	9/18/2006	Follow-up discussions with D. Kelley to set up follow-up meetings	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	9/18/2006	Debrief radiation meeting with T. Timko, J. Whitson and J. Williams.	0.9	\$525	\$473	A2
Tosto	Cathy I.	CIT	Partner	9/18/2006	Prep for remediation meeting with J. Whitson and T. Timko.	1.1	\$525	\$578	A2
Tosto	Cathy I.	CIT	Partner	9/18/2006	404 radiation meeting with J. Whitson and T. Timko.	2.3	\$525	\$1,208	A2
Barwin	Kristen N.	KNB	Staff	9/19/2006	E&C - Discussion with PwC regarding inadequate testing in Fixed Assets	2.4	\$125	\$300	A2
DeMers	Laurie A.	LAD	Senior Manager	9/19/2006	Review example checklists and materials that we propose to provide for educational purposes.	2.6	\$425	\$1,105	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	9/19/2006	Discussion with C. Tosto, J. Hegelmann, and A. Krabill to discuss example documentation for educational purposes to provide to Delphi tax accounting personnel and understand the scope of services that E&Y may provide relating to tax process remediation assistance.	1.9	\$425	\$808	A2
Hegelmann	Julie Ann	JAH	Senior	9/19/2006	RM/404 - Planning - redact checklist examples, save all example documents in PDF format to share with client	1.7	\$225	\$383	A2
Hegelmann	Julie Ann	JAH	Senior	9/19/2006	RM/404 - Planning - copy U-120 walkthrough information for all 3 processes from template into outlin format, save as read-only adobe documents and e-mail to J. Williams and J. Erickson in preparation of 9/21 meeting	0.6	\$225	\$135	A2
Hegelmann	Julie Ann	JAH	Senior	9/19/2006	RM/404 - Planning - discussion with C. Tosto, L. DeMers and A. Krabill re: meeting with J. Williams regarding tax processes remediation, our comments note during walkthroughs and examples tax will be able to share to assist in remediating weakness in controls.	1.9	\$225	\$428	A2
Krabill	Aaron J.	AJK	Senior Manager	9/19/2006	Meeting with K. Asher and S. Sheckell to discuss variou current Delphi topics including FAS 142 impairment testing, realignment of segments and several tax accounting related matters.	2.6	\$425	\$1,105	A2
Marold	Erick W.	EWM	Senior	9/19/2006	E&S - Performed a query of SAP with the assistance of the AP clerk to identify out-of period entries into accounts payable.	2.1	\$250	\$525	A2
Tosto	Cathy I.	CIT	Partner	9/19/2006	Debrief with L. DeMers regarding remediation meeting and meeting on Thursday.	0.5	\$525	\$263	A2
Tosto	Cathy I.	CIT	Partner	9/19/2006	Review and prep for Thursday meeting on 404 controls and remediation plan	3.6	\$525	\$1,890	A2
Asher	Kevin F.	KFA	Partner	9/20/2006	Meeting regarding remediation of material weaknesses	2.1	\$700	\$1,470	A2
Barwin	Kristen N.	KNB	Staff	9/20/2006	E&C - Discuss Test of Controls with PwC regarding follow-up questions on testing performed.	1.4	\$125	\$175	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	9/20/2006	Dayton - Tested credit memo issuance process as a result of PwC not performing testing of an adequate sample size.	3.2	\$125	\$400	A2
Hegelmann	Julie Ann	JAH	Senior	9/20/2006	RM/404 - Planning - preparation of documents to be utilized in meeting on 9/21 with J. Williams, J. Erickson C. Tosto, L. DeMers and A. Krabill re: scope of work on remediation, examples to assist in process and work plan discussion	1.8	\$225	\$405	A2
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Meeting with D. Bayles to discuss the status of the additional review at the Shanghai location and some additional work to be performed at a location in Mexico.	0.4	\$425	\$170	A2
Miller	Nicholas S.	NSM	Manager	9/20/2006	T&I - Meeting with D. Praus discussing status of the 40- testing and plan for remediation testing.	0.9	\$300	\$270	A2
Rothmund	Mario Valentin	MVR	Staff	9/20/2006	Worked on the AHG Deficiency Tracker, matched the CD recognized in the individual testing templates to the Deficiency tracker	1.3	\$200	\$260	A2
Tosto	Cathy I.	CIT	Partner	9/20/2006	Discussion with B. Sparks, A. Krabill and D. Kelley in preparation of remediation and FIN 48 mtgs on Thursday.	0.6	\$525	\$315	A2
Buzzacco	Amanda L.	ALB	Staff	9/21/2006	Dayton - Debit memo testing discussion and spreadsheet set-up for testing to be performed as a result of PwC not testing.	0.8	\$125	\$100	A2
Buzzacco	Amanda L.	ALB	Staff	9/21/2006	Dayton - T&I discussion with R. Hamilton and analysts regarding samples selected for debit memo testing as a result of PwC not performing an adequate sample size.	1.2	\$125	\$150	A2
DeMers	Laurie A.	LAD	Senior Manager	9/21/2006	Meeting with J. Williams, J. Erickson, C. Tosto and A. Krabill to discuss E&Y comments for all processes that were walked through, protocol for communication and status updates, remediation considerations that Delphi has proposed, and established some preliminary timeline for review of foreign tax provision process re-design.	2.3	\$425	\$978	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	9/21/2006	Review comments on walkthroughs prepared by C. Tosto, ensure walkthroughs contain write-up on areas commented by Cathy, add or edit where necessary.	2.3	\$225	\$518	A2
Hegelmann	Julie Ann	JAH	Senior	9/21/2006	Edit comments and add conclusion to Q1 impact column for each process issues matrix summary for walkthrough observations	2.7	\$225	\$608	A2
Marold	Erick W.	EWM	Senior	9/21/2006	E&S - Met with K. Bellis, to discuss the time lag for non-productive inventory and potential deficiencies in the process and our expectations regarding future analysis.	2.9	\$250	\$725	A2
Miller	Nicholas S.	NSM	Manager	9/21/2006	Packard - Review of the payroll controls in the validation program, the walkthroughs, and the control framework from PwC's testing, as there was not clear linkage.	0.2	\$300	\$60	A2
Miller	Nicholas S.	NSM	Manager	9/21/2006	Packard - Review of the FSCP controls in the validation program, the walkthroughs, and the control framework from PwC's testing, as there was not clear linkage.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	9/21/2006	Packard - Review of the revenue controls in the validation program, the walkthroughs, and the control framework from PwC's testing, as there was not clear linkage.	1.5	\$300	\$450	A2
Miller	Nicholas S.	NSM	Manager	9/21/2006	Packard - Review of the expenditure controls in the validation program, the walkthroughs, and the control framework from PwC's testing, as there was not clear linkage.	1.6	\$300	\$480	A2
Miller	Nicholas S.	NSM	Manager	9/21/2006	Packard - Review of the inventory controls in the validation program, the walkthroughs, and the control framework from PwC's testing, as there was not clear linkage.	1.8	\$300	\$540	A2
Pritchard	Melinda J.	MJP	Senior	9/21/2006	Packard - document and email issues to manager (summary of issues encountered).	0.3	\$225	\$68	A2
Ranney	Amber C.	ACR	Senior	9/21/2006	Dayton Interim-updated our summary of issues matrix based on our interim review.	0.4	\$225	\$90	A2
Ranney	Amber C.	ACR	Senior	9/21/2006	Dayton Interim-discussing PwC's testing approach over the cash application process, debit memos and credit memos with the PwC Senior.	0.7	\$225	\$158	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	9/21/2006	Remediation meeting with J. Erickson and J. Williams.	2.2	\$525	\$1,155	A2
Ford	David Hampton	DHF	Staff	9/22/2006	Dayton - tested cash receipts application to customer account - not tested by PWC (test of 25).	2.4	\$125	\$300	A2
Miller	Nicholas S.	NSM	Manager	9/22/2006	Packard - Preparation of log to compare PwC controls tested to the controls work completed to date by E&Y (excess time needed b/c PwC controls testing was not clearly documented).	1.7	\$300	\$510	A2
Ranney	Amber C.	ACR	Senior	9/22/2006	Dayton Interim-going over control testing questions including cash application process, debit memo process and tooling invoicing processes not tested by PwC with Simpson.	1.4	\$225	\$315	A2
Simpson	Jamie	JS	Senior Manager	9/22/2006	Discussion with A. Ranney regarding Dayton test of control issues with PwC testing including lack of testing performed for debit memos, cash application and credit memo processes.	1.2	\$425	\$510	A2
Rothmund	Mario Valentin	MVR	Staff	9/24/2006	AHG - Tied in the evidence into the Deficiency Tracker.	1.6	\$200	\$320	A2
Asher	Kevin F.	KFA	Partner	9/25/2006	Review of the audit approach related to the material weaknesses	2.1	\$700	\$1,470	A2
Barwin	Kristen N.	KNB	Staff	9/25/2006	E&C - Complete Open Items List related to work done by PwC	0.4	\$125	\$50	A2
Buzzacco	Amanda L.	ALB	Staff	9/25/2006	Dayton - Tooling-making selections for testing to be performed as a result of PwC not performing testing.	0.4	\$125	\$50	A2
Buzzacco	Amanda L.	ALB	Staff	9/25/2006	Dayton - Debit memo's-making selections for testing to be performed as a result of PwC not performing testing.	0.9	\$125	\$113	A2
Ford	David Hampton	DHF	Staff	9/25/2006	Dayton - Testing of cash receipt application (test of 25) as a result of PWC not testing.	2.3	\$125	\$288	A2
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - debit memo and tooling-set up spreadsheets for testing to be performed as a result of PwC not performing testing.	0.6	\$125	\$75	A2
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - Debit memo and tooling testing and review requests - testing performed as a result of PWC not performing testing	0.4	\$125	\$50	A2

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DeMers	Laurie A.	LAD	Senior Manager	9/26/2006	General meeting and discussion with J. Hegelmann regarding to-do list elements for work through year-end and response to audit/tax planning meeting.	0.6	\$425	\$255	A2
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Correspondence with E&Y China regarding ICC's findings at Shanghai Chassis location.	0.3	\$425	\$128	A2
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Review of ICC's findings at the Shanghai Chassis location.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Discussion w/ M. Hatzfeld regarding deficiency tracker and our response at the division level.	0.7	\$425	\$298	A2
Miller	Nicholas S.	NSM	Manager	9/26/2006	T&I - Time spent with D. Praus discussing deficiencies and the status of management's testing.	1.1	\$300	\$330	A2
Nicol	Jeremy M.	JMN	Staff	9/26/2006	T&I - Discussing issues regarding AP Documentation with R. Burrell and E. Creech (additional investigation b/c certain AP accounts are not being reconciled).	2.2	\$125	\$275	A2
Simpson	Jamie	JS	Senior Manager	9/26/2006	Review of SOD conflict rule information for A. Bianco	0.3	\$425	\$128	A2
Barwin	Kristen N.	KNB	Staff	9/27/2006	E&C - Discuss discrepancies with PwC	2.2	\$125	\$275	A2
Barwin	Kristen N.	KNB	Staff	9/27/2006	E&C - Fixed Asset Review Notes for PwC on testing performed.	3.8	\$125	\$475	A2
Boehm	Michael J.	MJB	Manager	9/27/2006	Internal Controls/Mgmt - Discussions with M. Hatzfeld regarding audit and control testing response to deficiencies identified in mgmt testing.	0.5	\$300	\$150	A2
Boehm	Michael J.	MJB	Manager	9/27/2006	Internal Controls/Mgmt - Reviewed remediation/rollforward testing plan and evaluated non-routine controls subject to mandatory testing at year-end.	0.7	\$300	\$210	A2
Buzzacco	Amanda L.	ALB	Staff	9/27/2006	Dayton - T&I debit memo samples as a result of PwC not performing testing.	1.2	\$125	\$150	A2
Buzzacco	Amanda L.	ALB	Staff	9/27/2006	Dayton - E&C - testing tooling samples as a result of PwC not performing testing.	1.7	\$125	\$213	A2
Buzzacco	Amanda L.	ALB	Staff	9/27/2006	Dayton - testing T&I tooling invoices as a result of PwC not performing testing.	1.9	\$125	\$238	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/27/2006	E&C - review of PwC test plans and SOX testing for inventory, PP&E and employee cost processes for scope issues and deficiencies identified.	3.9	\$425	\$1,658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/27/2006	Review of PwC test plans and SOX testing for revenue, expenditure and FSCP processes for scope issues and deficiencies identified.	4.3	\$425	\$1,828	A2
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	Preparation of conference call meeting notice for status updates on remediation project	0.3	\$225	\$68	A2
Kearns	Matthew R.	MRK	Senior	9/27/2006	E&C - Internal meeting discussing mgmt's internal control testing results and the procedures E&Y are going to perform as a result	3.7	\$225	\$833	A2
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Review of latest deficiency tracker.	0.5	\$425	\$213	A2
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Review of tax remediation plan.	1.1	\$425	\$468	A2
Nicol	Jeremy M.	JMN	Staff	9/27/2006	T&I - Discuss expenditure cycle needed documentation with R. Burrell and E. Creech (additional time in expenditure cycle b/c certain recs aren't being done).	1.8	\$125	\$225	A2
Rothmund	Mario Valentin	MVR	Staff	9/27/2006	E&C - Met with M. Kloss to discuss the open question relating the costing controls of the inventory cycle	1.4	\$200	\$280	A2
Saimoua	Omar Issam	OIS	Staff	9/27/2006	E&C - Met with K. Van Gorder to discuss open items related to the revenue cycle SAS 65.	1.3	\$125	\$163	A2
Simpson	Jamie	JS	Senior Manager	9/27/2006	Meeting with A. Kulikowski, S. Herbst and S. Brown to discuss rollforward, remediation testing.	2.1	\$425	\$893	A2
Barwin	Kristen N.	KNB	Staff	9/28/2006	E&C - Discuss questions with PwC regarding discrepancies with testing	0.6	\$125	\$75	A2
Barwin	Kristen N.	KNB	Staff	9/28/2006	E&C - Document Discrepancies with PwC	0.8	\$125	\$100	A2
Boehm	Michael J.	MJB	Manager	9/28/2006	Internal Control/Mgmt - Meeting with M. Hatzfeld, N. Miller, M. Kearns, and M. Rothmund to discuss control deficiencies identified, scope of PwC testing, and communication protocol with PwC.	2.1	\$300	\$630	A2
Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - E&C testing debit memo samples as a result of PWC not testing an appropriate sample size.	0.9	\$125	\$113	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - testing E&C tooling invoices as a result of PWC not performing testing for this process/control	1.1	\$125	\$138	A2
Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - Discussion with R. Hamilton regarding T&I debit memo questions - testing performed as a result of PWC not performing testing.	1.3	\$125	\$163	A2
Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - T&I tooling-questions with R. Hamilton - testing performed as a result of PWC not performing testing.	2.1	\$125	\$263	A2
Ford	David Hampton	DHF	Staff	9/28/2006	Dayton - Testing of cash receipt application (test of 25) - testing performed as a result of PWC not performing testing.	1.9	\$125	\$238	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/28/2006	Team discussion with N. Miller, M. Boehm, M. Kearns, and M. Rothmund regarding accumulation of E&Y observations related to PwC scope and SOX testing - and assessing the impact to the nature, extent and timing of our substantive audit	1.9	\$425	\$808	A2
Kearns	Matthew R.	MRK	Senior	9/28/2006	E&C - Reviewing expenditure SAS 65 testing and determining E&Y procedures (excess time due to scope gaps).	2.8	\$225	\$630	A2
Kearns	Matthew R.	MRK	Senior	9/28/2006	E&C - Internal meeting discussing Mgmt's SOX testing results and E&Y's procedures as a result.	5.2	\$225	\$1,170	A2
Miller	Nicholas S.	NSM	Manager	9/28/2006	T&I - Discussions with K. Gerber regarding deficiency findings in tooling.	0.4	\$300	\$120	A2
Ranney	Amber C.	ACR	Senior	9/28/2006	Dayton Interim - Detail reviewing testing of debit memos	1.0	\$225	\$225	A2
Ranney	Amber C.	ACR	Senior	9/28/2006	Dayton Interim-going over cash receipt application testing questions with staff - testing performed as a result of PWC not performing testing.	1.3	\$225	\$293	A2
Ranney	Amber C.	ACR	Senior	9/28/2006	Dayton Interim-testing controls over issuance of tooling invoices - testing performed as a result of PWC not performing testing.	1.6	\$225	\$360	A2

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Rothmund	Mario Valentin	MVR	Staff	9/28/2006	E&C - TDPE with M. Hatzfeld, M. Kearns and M. Rothmund to go through the different transaction cycles to determine the impact of the SAS65 testing on our testing strategy.	5.2	\$200	\$1,040	A2
Simpson	Jamie	JS	Senior Manager	9/28/2006	Review of conflict rules for SOD analysis for A. Bianco.	1.3	\$425	\$553	A2
Buzzacco	Amanda L.	ALB	Staff	9/29/2006	Dayton - E&C debit memo questions with C. Davies (testing performed as a result of PwC not performing testing).	1.6	\$125	\$200	A2
Ford	David Hampton	DHF	Staff	9/29/2006	Packard - Communicating with Jorge regarding fixed asset rollforward needs (excess time trying to obtain fixed asset rollforward).	1.3	\$125	\$163	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/29/2006	E&C - update meeting with J. Brooks to apprise John of E&Y audit progress to date (PwC scope, deficiencies an impact to audit plan).	1.8	\$425	\$765	A2
Kearns	Matthew R.	MRK	Senior	9/29/2006	E&C - Performing an analysis on Mgmt's control deficiencies.	2.2	\$225	\$495	A2
Miller	Nicholas S.	NSM	Manager	9/29/2006	Time spent updating Packard inventory audit strategy memo for M. Hatzfeld's comments.	1.1	\$300	\$330	A2
Ranney	Amber C.	ACR	Senior	9/29/2006	Dayton Interim-detail reviewing test of controls over tooling invoices - testing performed as a result of PWC not performing testing	2.3	\$225	\$518	A2
A2 Financial Remediation Project Subtotal (September):						315.8		\$102,143	
A2 Financial Remediation Project Total:						600.8		\$158,005	
IT Remediation February-August									
Pacella	Shannon M.	SMP	Manager	2/1/2006	Review IT SOX framework	2.9	\$300	\$870	A2
Izzo	Tamara H.	THI	Partner	2/3/2006	Attend SOX IT kick off meeting to discuss EY feedback on 2006 IT Framework	5.6	\$525	\$2,940	A2
Pacella	Shannon M.	SMP	Manager	2/3/2006	Review IT SOX framework	4.4	\$300	\$1,320	A2
Wardrope	Peter J.	PJW	Senior	2/3/2006	Delphi 2006 planning session with Delphi management to discuss feedback on 2006 IT Framework	3.9	\$275	\$1,073	A2

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Pacella	Shannon M.	SMP	Manager	2/7/2006	Review Management's SOX Control Framework	2.1	\$300	\$630	A2
Tanner	Andrew J.	AJT	Senior Manager	2/7/2006	Review of Delphi Control Framework	3.5	\$475	\$1,663	A2
Pacella	Shannon M.	SMP	Manager	2/8/2006	Provide management feedback on SOX control framework	0.6	\$300	\$180	A2
Pacella	Shannon M.	SMP	Manager	3/1/2006	Review Delphi Business framework	1.3	\$300	\$390	A2
Ellis	Timothy A.	TAE	Senior	4/13/2006	Working determining the nature of program changes for substantive testing procedures	0.9	\$275	\$248	A2
Ellis	Timothy A.	TAE	Senior	4/26/2006	Work on determining the nature of program changes for substantive testing procedures.	1.2	\$275	\$330	A2
Pacella	Shannon M.	SMP	Manager	5/1/2006	Discuss substantive procedures with partner.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	5/2/2006	Talked with SOX PMO on international testing timeline and substantive procedures	0.7	\$300	\$210	A2
Wardrope	Peter J.	PJW	Senior	5/2/2006	Discussion with T. Bomberski regarding sample size requirements for Delphi testing.	0.8	\$275	\$220	A2
Ellis	Timothy A.	TAE	Senior	5/3/2006	Review and sort substantive testing procedures.	0.6	\$275	\$165	A2
Pacella	Shannon M.	SMP	Manager	5/4/2006	Review Management's testing procedures and provide feedback (in order to maintain reliance strategy).	2.1	\$300	\$630	A2
Ellis	Timothy A.	TAE	Senior	5/5/2006	Review and sort substantive testing procedures.	0.4	\$275	\$110	A2
Pacella	Shannon M.	SMP	Manager	5/5/2006	Continue reviewing Delphi testing procedures (provide feedback to Delphi to ensure testing was adequate for E&Y reliance).	3.2	\$300	\$960	A2
Pacella	Shannon M.	SMP	Manager	5/7/2006	Review Delphi testing procedures (provide feedback to Delphi to ensure testing was adequate for E&Y reliance).	2.5	\$300	\$750	A2
Pacella	Shannon M.	SMP	Manager	5/8/2006	Discussion with SOX PMO regarding 2005 SOX deficiency status	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	5/8/2006	Discussion with SOX PMO regarding 2005 SOX deficiency status	0.3	\$300	\$90	A2
Stille	Mark Jacob	MJS	Staff	5/11/2006	Consolidation of observation templates.	1.4	\$200	\$280	A2
Pacella	Shannon M.	SMP	Manager	5/12/2006	Prepare meeting materials for meeting with SOX PMO to discuss feedback on testing procedures	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	5/12/2006	Meeting with IT SOX PMO to discuss proposed changes to the testing procedures	3.5	\$300	\$1,050	A2
Pacella	Shannon M.	SMP	Manager	5/17/2006	Review Management's work programs for Unix and provide feedback.	1.2	\$300	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/17/2006	Document feedback on 2005 IT Open deficiency status.	1.4	\$300	\$420	A2
Pacella	Shannon M.	SMP	Manager	5/17/2006	Document feedback on 2005 IT Open deficiency status.	1.4	\$300	\$420	A2
Pacella	Shannon M.	SMP	Manager	5/19/2006	Prepare for meeting with SOX PMO and SAP Administrators regarding issues we have identified in walkthroughs.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	5/19/2006	Meeting with SOX PMO and SAP Administrators regarding issues we have identified in walkthroughs.	0.9	\$300	\$270	A2
Pacella	Shannon M.	SMP	Manager	6/5/2006	Update SAP walkthrough observations following additional information obtained from management; send to IT SOX PMO accordingly.	0.6	\$300	\$180	A2
Martell	Michael A.	MAM	Executive Director	7/14/2006	Discussion with the team regarding questions on control issues resolutions and retesting	1.0	\$475	\$475	A2
Martell	Michael A.	MAM	Executive Director	7/27/2006	Discussion with the team regarding questions on control issue resolutions and retesting	1.1	\$475	\$523	A2
Pacella	Shannon M.	SMP	Manager	8/14/2006	Finish status meeting materials to be presented in SOX Executive Update meeting.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	8/14/2006	Weekly IT SOX Executive Update meeting with J. Piazza.	0.9	\$300	\$270	A2
Tanner	Andrew J.	AJT	Senior Manager	8/14/2006	Meeting with J. Piazza, M. Harris, B. Garvey, S. Pacella and M. Martell to discuss testing status/issues.	0.7	\$475	\$333	A2
Martell	Michael A.	MAM	Executive Director	8/23/2006	Weekly TSRS status update meeting with J. Piazza	1.1	\$475	\$523	A2
Huffman	Derek T.	DTH	Senior	8/24/2006	SAP program change analysis - additional work beyond planned testing to validate data and review full list of changes to production	3.9	\$250	\$975	A2
Pacella	Shannon M.	SMP	Manager	8/24/2006	Status meeting with IT SOX PMO to discuss remediation/deficiencies.	1.8	\$300	\$540	A2
Pacella	Shannon M.	SMP	Manager	8/28/2006	Status meeting with IT SOX PMO to discuss remediation/deficiencies.	1.1	\$300	\$330	A2
A2 IT Remediation Project Subtotal (February-August):						62.2		\$20,685	

September

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	9/2/2006	Status meeting with team to prepare for weekly update meeting with IT SOX PMO - discussed remediation status of critical SOX deficiencies.	1.8	\$300	\$540	A2
Cash	Kevin L.	KLC	Partner	9/5/2006	Status meeting with team to prepare of for weekly updat meeting with IT SOX PMO - discussed remediation status of critical SOX deficiencies.	1.7	\$525	\$893	A2
Cash	Kevin L.	KLC	Partner	9/5/2006	Attend weekly Status update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.8	\$525	\$945	A2
Martell	Michael A.	MAM	Executive Director	9/5/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.3	\$475	\$618	A2
Pacella	Shannon M.	SMP	Manager	9/5/2006	Meet with Partner and Sr. Manager to discuss agenda topics to be discussed in Executive Update meeting re: I remediation.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	9/5/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	9/5/2006	Attend Delphi Status meeting with IT SOX PMO and Internal Audit re: IT remediation plans	1.2	\$300	\$360	A2
Peterson	Christopher A.	CAP	Manager	9/5/2006	Prepare for meeting with Dennis W. from PwC regardin Steering ITGC review comments (to maintain reliance strategy).	0.5	\$300	\$150	A2
Peterson	Christopher A.	CAP	Manager	9/5/2006	Meet with Dennis W. from PwC regarding Steering ITGC review comments (to maintain reliance strategy).	0.6	\$300	\$180	A2
Peterson	Christopher A.	CAP	Manager	9/5/2006	Prepare for meeting with B. Garvey, T. Walstrom, and T. Demetral from IAS regarding Hyperion, Corp Data Center, and ETBR ITGC review comments (to maintain reliance strategy).	2.1	\$300	\$630	A2
Peterson	Christopher A.	CAP	Manager	9/5/2006	Meet with B. Garvey, T. Walstrom, and T. Demetral from IAS regarding Hyperion, Corp Data Center, and ETBR ITGC review comments (to maintain reliance strategy).	1.7	\$300	\$510	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	9/5/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$475	\$523	A2
Tanner	Andrew J.	AJT	Senior Manager	9/5/2006	Review/development of materials for IT executive update meeting to discuss IT remediation plans/status.	1.2	\$475	\$570	A2
Pacella	Shannon M.	SMP	Manager	9/6/2006	Attend meeting with M. Hatzfeld, N. Miller and T. Weston to discuss issues with obtaining documentation from EDS to support substantive procedures.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	9/6/2006	Attend meeting with IT SOX PMO to discuss risk rating for deficiencies that have been identified by Management.	6.0	\$300	\$1,800	A2
Peterson	Christopher A.	CAP	Manager	9/6/2006	Prepare for meeting with B. Garvey and T. Demetral from IAS regarding DGL ITGC review comments (to maintain reliance strategy).	1.9	\$300	\$570	A2
Peterson	Christopher A.	CAP	Manager	9/6/2006	Meet with B. Garvey and T. Demetral from IAS regarding DGL ITGC review comments (to maintain reliance strategy).	1.9	\$300	\$570	A2
Pacella	Shannon M.	SMP	Manager	9/7/2006	Discussion with C. Peterson re: issues found with IA workpaper review (to maintain reliance strategy).	0.3	\$300	\$90	A2
Huffman	Derek T.	DTH	Senior	9/8/2006	Review of logical access and program change information from PN1 SAP instance due to deficiencies noted in walkthroughs	2.3	\$250	\$575	A2
Pacella	Shannon M.	SMP	Manager	9/9/2006	Prepare meeting materials for update meeting with IT SOX Director. Meeting was to provide feedback on Delphi remediation activities of critical items.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	9/11/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$300	\$330	A2
Peterson	Christopher A.	CAP	Manager	9/11/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$300	\$330	A2
Huffman	Derek T.	DTH	Senior	9/13/2006	Meeting held with M. Harris, D. Steis, D. Nguyen, and S. Pacella to discuss status of documentation requested several weeks prior.	0.9	\$250	\$225	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	9/13/2006	Meeting with SAP Team to discuss findings and provide opportunities for them to provide additional documentation to address issues noted during testing.	1.1	\$300	\$330	A2
Ellis	Timothy A.	TAE	Senior	9/15/2006	Preparation for staff to perform substantive procedures.	1.9	\$275	\$523	A2
Pacella	Shannon M.	SMP	Manager	9/15/2006	Discussion with Packard team on status of documentation received and design of tests for substantive testing procedures.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	9/17/2006	Prepare meeting materials/agenda for meeting with IT SOX Director to discuss IT Remediation.	0.9	\$300	\$270	A2
Ellis	Timothy A.	TAE	Senior	9/18/2006	Performed and supervised the performance of substantiv testing procedures for Delphi-Packard.	2.1	\$275	\$578	A2
Pacella	Shannon M.	SMP	Manager	9/18/2006	Review changes to meeting materials for IT Remediation with Sr. Manager and Executive Director.	0.9	\$300	\$270	A2
Pacella	Shannon M.	SMP	Manager	9/18/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$300	\$330	A2
Tanner	Andrew J.	AJT	Senior Manager	9/18/2006	Review of agenda and materials for IT executive update meeting to discuss IT remediation plans/status.	0.5	\$475	\$238	A2
Tanner	Andrew J.	AJT	Senior Manager	9/18/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$475	\$523	A2
Wagner	Ann E.	AEW	Staff	9/18/2006	Performing substantive testing procedures for Delphi - Packard	8.5	\$125	\$1,063	A2
Cash	Kevin L.	KLC	Partner	9/19/2006	Conference call to discuss Control deficiencies and Entity Level Controls.	1.2	\$525	\$630	A2
Ellis	Timothy A.	TAE	Senior	9/19/2006	Performed and supervised the performance of substantiv testing procedures for Delphi-Packard.	1.0	\$275	\$275	A2
Tanner	Andrew J.	AJT	Senior Manager	9/19/2006	Discussion with K. Cash and S. Pacella re: GM deficiency, and testing procedure	0.3	\$475	\$143	A2
Wagner	Ann E.	AEW	Staff	9/19/2006	Performing substantive testing procedures for Delphi - Packard	6.5	\$125	\$813	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ellis	Timothy A.	TAE	Senior	9/20/2006	Pre-meeting regarding substantive procedures performed for Delphi-Packard.	0.7	\$275	\$193	A2
Ellis	Timothy A.	TAE	Senior	9/20/2006	Meeting with Delphi and EDS regarding substantive procedures performed for Delphi-Packard.	0.9	\$275	\$248	A2
Ellis	Timothy A.	TAE	Senior	9/20/2006	Follow-up discussion regarding substantive procedures performed for Delphi-Packard.	0.4	\$275	\$110	A2
Martell	Michael A.	MAM	Executive Director	9/20/2006	Meeting with B. Garvey regarding SAS 70 questions he needed answered/guidance	1.3	\$475	\$618	A2
Martell	Michael A.	MAM	Executive Director	9/20/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$475	\$523	A2
Martell	Michael A.	MAM	Executive Director	9/20/2006	Status meeting with team to prepare for weekly update meeting with IT SOX PMO - discussed remediation status of critical SOX deficiencies.	0.5	\$475	\$238	A2
Stille	Mark Jacob	MJS	Staff	9/20/2006	Populating of SOCD for deficiencies noted in testing.	1.9	\$200	\$380	A2
Wagner	Ann E.	AEW	Staff	9/20/2006	Performing substantive testing procedures for Delphi - Packard	2.0	\$125	\$250	A2
Ellis	Timothy A.	TAE	Senior	9/21/2006	Additional pre-meeting regarding substantive procedures performed for Delphi-Packard.	0.8	\$275	\$220	A2
Ellis	Timothy A.	TAE	Senior	9/21/2006	Additional meeting with Delphi and EDS regarding substantive procedures performed for Delphi-Packard.	0.8	\$275	\$220	A2
Ellis	Timothy A.	TAE	Senior	9/21/2006	Additional follow-up discussion regarding substantive procedures performed for Delphi-Packard.	0.4	\$275	\$110	A2
Stille	Mark Jacob	MJS	Staff	9/21/2006	Populating SOCD for testing deficiencies noted.	0.6	\$200	\$120	A2
Stille	Mark Jacob	MJS	Staff	9/21/2006	Follow-up documentation requests/questions for Windows to E. Rowe and R. Butcher (follow-up was needed based on client delays)	1.1	\$200	\$220	A2
Tanner	Andrew J.	AJT	Senior Manager	9/21/2006	Discussions with D. Huffman re: SAP deficiencies and design of substantive procedures.	0.3	\$475	\$143	A2
Wagner	Ann E.	AEW	Staff	9/21/2006	Performing substantive testing procedures for Delphi - Packard	3.0	\$125	\$375	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Cash	Kevin L.	KLC	Partner	9/25/2006	Status meeting with team to prepare of for weekly update meeting with IT SOX PMO - discussed remediation status of critical SOX deficiencies.	0.8	\$525	\$420	A2
Cash	Kevin L.	KLC	Partner	9/25/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.2	\$525	\$630	A2
Cash	Kevin L.	KLC	Partner	9/25/2006	Review and discussions re: deficiencies noted in SAP an other environments and substantive procedures to be performed.	2.4	\$525	\$1,260	A2
Ellis	Timothy A.	TAE	Senior	9/25/2006	Detail Review of Substantive Procedures for Change Management	1.2	\$275	\$330	A2
Pacella	Shannon M.	SMP	Manager	9/25/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	9/25/2006	Prepare meeting materials for IT SOX Update meeting to discuss IT Remediation Plans/Status.	1.5	\$300	\$450	A2
Stille	Mark Jacob	MJS	Staff	9/25/2006	Updating of SOCD (Summary of Control Deficiencies).	0.7	\$200	\$140	A2
Tanner	Andrew J.	AJT	Senior Manager	9/25/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$475	\$523	A2
Ellis	Timothy A.	TAE	Senior	9/26/2006	Detail Review of Substantive Procedures for Change Management	3.8	\$275	\$1,045	A2
Huffman	Derek T.	DTH	Senior	9/26/2006	Compilation of SAP testing exception detail for management to use in their remediation	1.4	\$250	\$350	A2
Peterson	Christopher A.	CAP	Manager	9/26/2006	Meeting with B. Garvey and M. Bentley to discuss SAP review comments (to maintain reliance strategy).	2.6	\$300	\$780	A2
Stille	Mark Jacob	MJS	Staff	9/26/2006	Follow-up documentation requests/questions for Windows to E. Rowe and R. Butcher (follow-up was needed based on client delays)	0.6	\$200	\$120	A2
Wagner	Ann E.	AEW	Staff	9/26/2006	Packard - Performing substantive testing procedures.	0.5	\$125	\$63	A2
Ellis	Timothy A.	TAE	Senior	9/27/2006	Follow-up questions regarding the review notes from the Detail Review of Substantive Procedures for Change Management.	0.7	\$275	\$193	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ellis	Timothy A.	TAE	Senior	9/27/2006	Creation of action items regarding the review notes from the Detail Review of Substantive Procedures for Change Management	0.3	\$275	\$83	A2
Stille	Mark Jacob	MJS	Staff	9/27/2006	Follow-up documentation requests/questions for Windows to E. Rowe and R. Butcher (follow-up was needed based on client delays)	0.3	\$200	\$60	A2
Wagner	Ann E.	AEW	Staff	9/27/2006	Packard - follow-up on 3 substantive testing items based on detailed review.	0.5	\$125	\$63	A2
Ellis	Timothy A.	TAE	Senior	9/28/2006	Additional follow-up questions regarding the review notes from the Detail Review of Substantive Procedures for Change Management.	0.4	\$275	\$110	A2
Ellis	Timothy A.	TAE	Senior	9/28/2006	Continue creating action items regarding the review notes from the Detail Review of Substantive Procedures for Change Management	0.6	\$275	\$165	A2
Pacella	Shannon M.	SMP	Manager	9/28/2006	Discuss with Senior, next steps to close testing exceptions for SAP.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	9/28/2006	Call with B. Garvey to discuss Internal Audit issues with testing global network, Mexico and overall testing compensating controls.	1.1	\$300	\$330	A2
Tanner	Andrew J.	AJT	Senior Manager	9/28/2006	Discussion regarding SAP substantive testing approach with C. Peterson and S. Pacella.	0.5	\$475	\$238	A2
Pacella	Shannon M.	SMP	Manager	9/29/2006	Consolidated global deficiencies to prepare them for reporting purposes to Management.	2.5	\$300	\$750	A2
Pacella	Shannon M.	SMP	Manager	9/29/2006	Prepare meeting materials for Weekly status meeting with IT SoX Director to discuss IT remediation plans/status.	2.4	\$300	\$720	A2
Stille	Mark Jacob	MJS	Staff	9/29/2006	Follow-up documentation requests/questions for Windows to E. Rowe and R. Butcher (follow-up was needed based on client delays)	0.4	\$200	\$80	A2
A2 IT Remediation Project Subtotal (September):						106.5		\$30,935	
A2 IT Remediation Project Total:						168.7		\$51,620	

Saginaw Carve-Out Audit
September

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2006	Carve-out audit strategy development based upon KPMG modeling of baseline, allocations, carve-out between HS and SS.	2.4	\$425	\$1,020	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/6/2006	Meeting with J. Perkins to discuss critical path carve-out items, including financial statements	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/6/2006	Team discussion of progress to date on scoping and international instruction preparation.	1.1	\$425	\$468	A2
Henning	Jeffrey M.	JMH	Partner	9/13/2006	Review key planning considerations relative to carve-out audit	1.4	\$525	\$735	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/14/2006	Review of OM document.	2.9	\$425	\$1,233	A2
Henning	Jeffrey M.	JMH	Partner	9/14/2006	Saginaw carve-out planning	0.6	\$525	\$315	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/15/2006	Call with J. Perkins to discuss audit scope, timing of D. Knill meeting.	1.0	\$425	\$425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/15/2006	Discussion with A. Krabill relative to Saginaw carve-out audit scoping in Europe (materiality, locations, timing).	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/15/2006	Development of preliminary audit strategy of Saginaw carve-out audit for purposes of presentation to J. Perkins on 9/18.	3.3	\$425	\$1,403	A2
Krabill	Aaron J.	AJK	Senior Manager	9/15/2006	Meeting with M. Hatzfeld to discuss various Saginaw carve-out issues relating to international locations.	1.4	\$425	\$595	A2
Krabill	Aaron J.	AJK	Senior Manager	9/15/2006	Correspondence with E&Y France and Spain to arrange for initial planning calls for Saginaw carve out.	0.9	\$425	\$383	A2
Tau	King-Sze	KST	Senior	9/15/2006	Drafting PM/TE calculation in 3 different ways and allocating TE to different entities for carve out.	2.4	\$225	\$540	A2
Craig	Tashawna N.	TNC	Staff	9/18/2006	Saginaw - Met with M. Hatzfeld regarding status of carve-out audit and discussed all associated topics (i.e. work schedule, audit planning, etc.)	0.5	\$125	\$63	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/18/2006	Discussion with J. Perkins to discuss prelim audit strategy for carve-out audit.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/18/2006	Travel time roundtrip to Saginaw.	1.9	*\$213	\$426	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/18/2006	Preparation for TDPE on 9/21/06 to discuss carve-out	2.1	\$425	\$893	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Conference call with M. Hatzfeld and O. Desprez (EY France) to discuss the Steering carv-out work to be performed in France in advance of the instructions being sent.	0.7	\$425	\$298	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/19/2006	Conference call with E&Y France to discuss requiremen for inventory observation to support carve-out audit.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/20/2006	Conference call with E&Y Spain to discuss requirement for inventory observation to support carve-out audit.	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	9/20/2006	Prepare and discuss team planning event with M. Hatzfeld and K. Tau in order to be able to present the audit strategy to the partners and the team.	3.4	\$425	\$1,445	A2
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Conference call with M. Hatzfeld and EY Spain to discuss procedures to be performed in Spain related to the Steering carve out audit.	0.5	\$425	\$213	A2
Chamarro	Destiny D.	DDC	Staff	9/21/2006	Team planning meeting to discuss the carve-out portion of the audit.	2.0	\$125	\$250	A2
Craig	Tashawna N.	TNC	Staff	9/21/2006	Saginaw - Met with S. Sheckell, J. Henning's and the res of Delphi-Saginaw team regarding audit approach	2.9	\$125	\$363	A2
Craig	Tashawna N.	TNC	Staff	9/21/2006	Saginaw - Prepared agenda for team planning meeting	3.1	\$125	\$388	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2006	Debrief with G. Imberger, and K. Tau post-TDPE.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2006	TDPE event with S. Sheckell and J. Henning.	3.9	\$425	\$1,658	A2
Henning	Jeffrey M.	JMH	Partner	9/21/2006	Saginaw division carve-out audit team planning meeting	3.9	\$525	\$2,048	A2
Imberger	Guido	GI	Senior Manager	9/21/2006	Download files from the data room to generate the information to decide/develop an audit strategy on the allocations and other adjustments.	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	9/21/2006	Call with E&Y TSRS regarding status of the IT testing and their wok to support separate audits of steering and halfshaft.	0.7	\$425	\$298	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	9/21/2006	Develop a plan to provide an overview regarding the allocation model created by KPMG to prepare carve-out financial statements.	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	9/21/2006	Planning event regarding carve-out specifics like allocation from corporate	1.7	\$425	\$723	A2
Marold	Erick W.	EWM	Senior	9/21/2006	Discussion with Steering team regarding combined risk assessment and it's impact to the carve-out audit.	1.1	\$250	\$275	A2
Pacella	Shannon M.	SMP	Manager	9/21/2006	Conference call with Hatzfeld to discuss TSRS involvement in the Carve-out audit.	0.9	\$300	\$270	A2
Sheckell	Steven F.	SFS	Partner	9/21/2006	Review carve-out planning for Saginaw business	3.6	\$525	\$1,890	A2
Tau	King-Sze	KST	Senior	9/21/2006	Saginaw - Team planning event with S. Sheckell, J. Henning, M. Hatzfeld, G. Imberger, D. Chamarro and S. Craig.	3.0	\$225	\$675	A2
Imberger	Guido	GI	Senior Manager	9/25/2006	Review of data room information to get an overview regarding the KPMG process to generate the carve-out financials.	0.7	\$425	\$298	A2
Imberger	Guido	GI	Senior Manager	9/25/2006	Scoping of work to be done overseas due to carve-out financials (calculations based on consolidating balance sheets as of 6/30/06)	0.9	\$425	\$383	A2
Imberger	Guido	GI	Senior Manager	9/26/2006	Discussion with T. Wahl regarding available data for scoping the audit work separately Haftshaft vs. Steering.	0.4	\$425	\$170	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/28/2006	Call with G. Imberger to discuss preparation of agenda items for update session with J. Perkins.	1.3	\$425	\$553	A2
Imberger	Guido	GI	Senior Manager	9/28/2006	Preparation of documents for the meeting with J. Perkins (Saginaw carve-out).	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	9/28/2006	Pre-meeting with J. Perkins and B. Prueter to identify potential agenda points for the discussion on Monday with KPMG.	0.7	\$425	\$298	A2
Imberger	Guido	GI	Senior Manager	9/28/2006	Discussion with T. Wahl regarding the files in data room needed for fine tuning of audit scope (international work = Carve-out related).	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	9/29/2006	Discussion with J. Perkins and B. Prueter related to audi process , carve-out specifics (international scoping related).	0.7	\$425	\$298	A2
Imberger	Guido	GI	Senior Manager	9/29/2006	Working with staff regardng support for international scoping of audit work.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	9/29/2006	Locating files to support international scoping of audit work.	0.3	\$425	\$128	A2
A2 Saginaw Carve-Out Project Total:						68.4		\$25,704	
A2 Project Total:						1,344.9		\$406,257	
Tax - A3									
Berard	Peter	PB	Manager	9/7/2006	Discussion with S. Gale regarding New York non-resident withholding questions.	0.5	\$300	\$150	A3
Ericson	Mary C.	MCE	Senior	9/19/2006	Reviewing Delta's net unrealized built-in gain calculations.	1.1	\$400	\$440	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/25/2006	High level review of entity organization chart as of filing date provided by Delphi to determine which entities are treated as member's of Delphi's U.S. consolidated group for tax purposes.	0.9	\$650	\$585	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/25/2006	Review list of entities that are included in the bankruptc; & compare to entity structure chart.	0.7	\$650	\$455	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/25/2006	High level review of in-process stock basis calculations prepared by Delphi tax dept.	1.7	\$650	\$1,105	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/25/2006	Review 1999 Form 851 & create entity structure diagram as of spin-off from GM.	1.9	\$650	\$1,235	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/25/2006	Meet with S. Gale, H. Tucker, C. Tosto & R. Ward to begin reviewing tax information compiled by Delphi tax dept.	2.1	\$650	\$1,365	A3
Tosto	Cathy I.	CIT	Partner	9/25/2006	Review org chart	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	9/25/2006	Review deferred workpapers and tax return information	2.9	\$660	\$1,914	A3
Tosto	Cathy I.	CIT	Partner	9/25/2006	Review spin documents, related tax agreements, IPO and distribution agreements	2.9	\$660	\$1,914	A3
Ward	Richard D.	RDW	Executive Director	9/25/2006	Review Company prepared federal income tax returns	1.2	\$660	\$792	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	9/25/2006	Discussions with client personnel regarding information needs	1.7	\$660	\$1,122	A3
Ward	Richard D.	RDW	Executive Director	9/25/2006	Meet with C. Tosto, J. McBride and H. Tucker to develop plan for attribute reduction modeling	1.7	\$660	\$1,122	A3
Ward	Richard D.	RDW	Executive Director	9/25/2006	Work at Delphi on data gathering for attribute reduction modeling	2.4	\$660	\$1,584	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Meeting with J. Whitson, S. Gale, H. Tucker, C. Tosto & R. Ward to discuss initial thoughts regarding preliminary tax work needed to be done relative to bankruptcy.	0.9	\$650	\$585	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Review 2000 entity structure activity on 2000 Form 851.	0.4	\$650	\$260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Update 2000 entity structure chart.	0.3	\$650	\$195	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Document questions re: 2000 entity structure chart.	0.4	\$650	\$260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Review 1999 entity structure activity on 1999 Form 851.	0.4	\$650	\$260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Update 1999 entity structure chart.	0.5	\$650	\$325	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Document questions re: 1999 entity structure chart.	0.3	\$650	\$195	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Review 2002 entity structure activity on 2002 Form 851.	0.6	\$650	\$390	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Update 2002 entity structure chart.	0.6	\$650	\$390	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Document questions re: 2002 entity structure chart.	0.4	\$650	\$260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Review 2001 entity structure activity on 2001 Form 851.	0.7	\$650	\$455	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Update 2001 entity structure chart.	0.6	\$650	\$390	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Document questions re: 2001 entity structure chart.	0.4	\$650	\$260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Review 2003 entity structure activity on 2003 Form 851.	0.7	\$650	\$455	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Update 2003 entity structure chart.	0.6	\$650	\$390	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Document questions re: 2003 entity structure chart.	0.6	\$650	\$390	A3
Tosto	Cathy I.	CIT	Partner	9/26/2006	Meeting with J. Whitson and S. Gale regarding attribute information	0.8	\$660	\$528	A3
Tosto	Cathy I.	CIT	Partner	9/26/2006	Review basis calculation information	1.3	\$660	\$858	A3
Tosto	Cathy I.	CIT	Partner	9/26/2006	Review return information for attribute analysis	1.6	\$660	\$1,056	A3
Ward	Richard D.	RDW	Executive Director	9/26/2006	Call with Skadden regarding Appaloosa	0.7	\$660	\$462	A3
Ward	Richard D.	RDW	Executive Director	9/26/2006	Analysis regarding Appaloosa share transfer notice	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	9/26/2006	Meet with J. Whitson, S. Gale, C. Tosto, J. McBride and H. Tucker at Delphi corporate headquarters regarding attribute modeling process	1.1	\$660	\$726	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/27/2006	Review 2005 entity structure activity on 2005 Form 851.	0.6	\$650	\$390	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/27/2006	Update 2005 entity structure chart.	0.6	\$650	\$390	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/27/2006	Document questions re: 2005 entity structure chart.	0.4	\$650	\$260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/27/2006	Review 2004 entity structure activity on 2004 Form 851.	0.6	\$650	\$390	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/27/2006	Update 2004 entity structure chart.	0.5	\$650	\$325	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/27/2006	Document questions re: 2004 entity structure chart.	0.6	\$650	\$390	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/28/2006	Finalize E&Y entity org chart depicting U.S. consolidated group as of spin-off from GM and separate org chart showing changes to consolidated group over time through 12/31/05.	2.3	\$650	\$1,495	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/28/2006	Finalize questions to Delphi re entity org chart depicting U.S. consolidated group as of spin-off from GM and separate org chart showing changes to consolidated group over time through 12/31/05.	0.6	\$650	\$390	A3
A3 Project Total:						43.0		\$27,695	

Fee Application Preparation

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	8/31/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Correspondence with S. Sheckell, J. Simon, B. Hamblin and G. Walters regarding Delphi on-account payment.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Preparation of email to J. Simon regarding Contact info related to Bankruptcy billing communications.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with B. Hamblin regarding Delphi signed SOW's received for new tax engagements.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with N. Miller and J. Simpson regarding Mexico inventory time to be included on August invoice.	0.3	\$125	\$38	
Asher	Kevin F.	KFA	Partner	9/6/2006	Preparation and review of billing materials for the court	1.4	\$700	\$980	
Simpson	Jamie	JS	Senior Manager	9/6/2006	Discussion with H. Aquino on August billing.	0.4	\$425	\$170	
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Correspondence with S. Sheckell regarding Delphi on-account payment.	0.2	\$125	\$25	
Boehm	Michael J.	MJB	Manager	9/7/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Simpson	Jamie	JS	Senior Manager	9/7/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with M. Hatzfeld regarding Catalyst billing status.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with G. Walters, B. Hamblin, and J. Kobus regarding Delphi on-account payment.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with V. Singleton and B. Hamblin regarding August Delphi T&E for invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Preparation of August Access database for bankruptcy billing process.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Begin formatting August invoice per Court requirements.	0.6	\$125	\$75	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Update MASTER Employees and MASTER Code Combo for August invoice.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Accumulation of information related to preparation of fee application.	1.2	\$125	\$150	
Horner	Kevin John	KJH	Staff	9/8/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Krabill	Aaron J.	AJK	Senior Manager	9/8/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Peterson	Christopher A.	CAP	Manager	9/8/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Pritchard	Melinda J.	MJP	Senior	9/8/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Ranney	Amber C.	ACR	Senior	9/8/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Rasmussen	Kyle M.	KMR	Intern	9/8/2006	Accumulation of information related to preparation of fee application.	0.6	\$100	\$60	
Rothmund	Mario Valentin	MVR	Staff	9/8/2006	Accumulation of information related to preparation of fee application.	1.0	\$200	\$200	
Sheckell	Steven F.	SFS	Partner	9/8/2006	Accumulation of information related to preparation of fee application.	0.9	\$525	\$473	
Aquino	Heather	HRA	Client Serving Associate	9/9/2006	Work on August invoice.	3.2	\$125	\$400	
Aquino	Heather	HRA	Client Serving Associate	9/10/2006	Work on August invoice.	3.3	\$125	\$413	
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with various individuals regarding Delphi Reclasses on August invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Preparation of emails to various individuals regarding Delphi Time Descriptions.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Work on August invoice.	2.6	\$125	\$325	
Pritchard	Melinda J.	MJP	Senior	9/13/2006	Accumulation of information related to preparation of fee application.	0.3	\$225	\$68	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Correspondence with J. Simpson regarding August 06 EXHIBIT D.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Preparation of August 06 Tax Time; forward to C. Tosto for her review.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Preparation of Delphi - August 06 TSRS Time; forward to S. Pacella for her review.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Accumulation of information related to preparation of fee application.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Work on August 06 EXHIBIT E.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Work on August 06 EXHIBIT D.	1.4	\$125	\$175	
Arnold	Nathan R.	NRA	Staff	9/14/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Asher	Kevin F.	KFA	Partner	9/14/2006	Accumulation of information related to preparation of fee application.	0.9	\$700	\$630	
Pikos	Matthew C.	MCP	Staff	9/14/2006	Accumulation of information related to preparation of fee application.	0.2	\$200	\$40	
Tosto	Cathy I.	CIT	Partner	9/14/2006	Review August billing detail.	0.9	\$525	\$473	
Boehm	Michael J.	MJB	Manager	9/15/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Gerber	Katherine A.	KAG	Senior	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Hegelmann	Julie Ann	JAH	Senior	9/15/2006	Review August billing summary and send comments to C. Tosto for final review	0.5	\$225	\$113	
Horner	Kevin John	KJH	Staff	9/15/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Kearns	Matthew R.	MRK	Senior	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Krabill	Aaron J.	AJK	Senior Manager	9/15/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Marold	Erick W.	EWM	Senior	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Pacella	Shannon M.	SMP	Manager	9/15/2006	Review hours charged in August to identify out of scope time.	0.5	\$300	\$150	
Peterson	Christopher A.	CAP	Manager	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Ranney	Amber C.	ACR	Senior	9/15/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	
Rasmussen	Kyle M.	KMR	Intern	9/15/2006	Accumulation of information related to preparation of fee application.	0.7	\$100	\$70	
Sheckell	Steven F.	SFS	Partner	9/15/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Jamie	JS	Senior Manager	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Staff	9/15/2006	Accumulation of information related to preparation of fee application.	0.3	\$200	\$60	
Tau	King-Sze	KST	Senior	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Simpson	Jamie	JS	Senior Manager	9/17/2006	Review of August invoice for bankruptcy court.	2.2	\$425	\$935	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with E.R. Simpson regarding Delphi Expense Inquiry.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with D. Ford regarding Delphi Expense Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with K. Barwin regarding Delphi Expense Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with M. Rothmund regarding Delphi Expense Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with N. Arnold regarding Delphi Expense Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with S. Pacella regarding Delphi - August 06 K. Barber Time.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Preparation of email to K. Barber regarding Delphi August Descriptions.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Preparation of schedule showing August 06 Saginaw Carve-Out Time on August invoice for M. Hatzfeld's review.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with D. Chamarro, K. Tau and S. Craig regarding Delphi - Saginaw Reclass.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with M. Hatzfeld and J. Simpson regarding Delphi - Saginaw time in August.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Preparation of August 06 Tax Time schedule for C. Tosto's review.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Preparation of schedule with Delphi - August 06 TSRS Time for S. Pacella's review.	0.9	\$125	\$113	
Hegelmann	Julie Ann	JAH	Senior	9/18/2006	Compare audit OOS billings to tax identified items as OOS for may and July	0.6	\$225	\$135	
Simpson	Jamie	JS	Senior Manager	9/18/2006	Review of Saginaw carve-out detail in August invoice.	0.4	\$425	\$170	
Simpson	Jamie	JS	Senior Manager	9/18/2006	Discussion with H. Aquino regarding August invoice.	1.3	\$425	\$553	
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Compile list of Keith's Time - August 06 that needs further detailed descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Correspondence with J. Simpson regarding August 06 EXHIBIT E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Correspondence with B. Hamblin regarding Delphi on-account payments schedule.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Preparation of Delphi on-account payments schedule for S. Sheckell.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Work on August 06 EXHIBIT E,	1.8	\$125	\$225	
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Reclassifying hours charged to wrong code per H. Aquino	0.4	\$125	\$50	
Pagac	Matthew M.	MMP	Manager	9/19/2006	Accumulation of information related to preparation of fee application.	0.8	\$375	\$300	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Correspondence with K. Barber regarding Keith's Time - August 06.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Update August invoice for Keith's Time - August 06.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Correspondence with J. Simpson regarding August 06 Tax Time.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Correspondence with S. Pacella regarding follow-up for Delphi - August 06 TSRS Time.	0.1	\$125	\$13	
Buzzacco	Amanda L.	ALB	Staff	9/21/2006	Accumulation of information related to preparation of fee application.	0.8	\$125	\$100	
Ranney	Amber C.	ACR	Senior	9/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$225	\$158	
Sheckell	Steven F.	SFS	Partner	9/21/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Jamie	JS	Senior Manager	9/21/2006	Review of August invoice.	1.3	\$425	\$553	
Tanner	Andrew J.	AJT	Senior Manager	9/21/2006	Reclassification of time and descriptions to advisory charge code	0.3	\$475	\$143	
Tanner	Andrew J.	AJT	Senior Manager	9/21/2006	Review of additional billing detail	0.4	\$475	\$190	
Threet	Crystal M.	CMT	Staff	9/21/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with D. Ford regarding Delphi Expense Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with J. Simpson regarding OOS time fo M. Hatzfeld.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with M. Kearns regarding Delphi Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with N. Miller regarding Out of Scope Billing Inquiry.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with S. Pacella regarding OOS bill - TSRS.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with J. Hegelmann regarding OOS bill - Tax.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Discussion with J. Simpson regarding Mexico inventory time on August invoice.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Work on August invoice including inputting Mexico inventory time into invoice.	3.1	\$125	\$388	
Barwin	Kristen N.	KNB	Staff	9/22/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Boehm	Michael J.	MBJ	Manager	9/22/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Ford	David Hampton	DHF	Staff	9/22/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Gerber	Katherine A.	KAG	Senior	9/22/2006	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Harbaugh	James M.	JMH	Staff	9/22/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/22/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Hegelmann	Julie Ann	JAH	Senior	9/22/2006	Go over additional items to be billed OOS with H. Aquino	0.2	\$225	\$45	
Horner	Kevin John	KJH	Staff	9/22/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Krabill	Aaron J.	AJK	Senior Manager	9/22/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Marold	Erick W.	EWM	Senior	9/22/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	9/22/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Peterson	Christopher A.	CAP	Manager	9/22/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Pritchard	Melinda J.	MJP	Senior	9/22/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	
Rasmussen	Kyle M.	KMR	Intern	9/22/2006	Accumulation of information related to preparation of fee application	0.8	\$100	\$80	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	9/22/2006	Accumulation of information related to preparation of fee application.	0.9	\$200	\$180	
Simpson	Jamie	JS	Senior Manager	9/22/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Simpson	Jamie	JS	Senior Manager	9/22/2006	Additional time to review August invoice.	2.6	\$425	\$1,105	
Tau	King-Sze	KST	Senior	9/22/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Tau	King-Sze	KST	Senior	9/22/2006	Time spent on reclassifying time charged on Carve-Out audit code to Corporate Audit code for the previous 3 weeks.	0.6	\$225	\$135	
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Correspondence with J. Simpson regarding Matt's flight charged in August.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Revisions to August invoice per J. Simpson.	1.1	\$125	\$138	
Saimoua	Omar Issam	OIS	Staff	9/25/2006	Research for expense items charged to Catalyst.	1.4	\$125	\$175	
Sheckell	Steven F.	SFS	Partner	9/25/2006	Review of monthly invoice for submission to court	2.9	\$525	\$1,523	
Simpson	Jamie	JS	Senior Manager	9/25/2006	Discussion with H. Aquino regarding changes to August invoice.	0.4	\$425	\$170	
Simpson	Jamie	JS	Senior Manager	9/25/2006	Discussion with S. Sheckell regarding August invoice.	0.6	\$425	\$255	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with R. Ward regarding Draft Delphi Invoice - August 2006 (bankruptcy tax section).	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with tax group regarding Delphi - A - 2006 Advisory Code/activity codes.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Update August expenses per response received from M. Hatzfeld.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with C. Tosto regarding August 06 OOS Tax Time.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with S. Sheckell and B. Hamblin regarding Delphi on-account payments.	0.3	\$125	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Preparation of Final Saginaw Carve-Out Time - August 06 per J. Simpson.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Preparation of email to G. Imberger regarding Delphi Saginaw Reclass.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Preparation of email to M. Hatzfeld regarding Delphi Saginaw Reclass.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Revisions to August invoice per S. Sheckell.	1.3	\$125	\$163	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/26/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Simpson	Jamie	JS	Senior Manager	9/26/2006	Discussion with H. Aquino regarding August invoice.	1.1	\$425	\$468	
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Work on August expenses per S. Sheckell's revisions.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Foot August invoice for finalization.	1.1	\$125	\$138	
Henning	Jeffrey M.	JMH	Partner	9/27/2006	Review August Saginaw carve-out audit billing.	0.3	\$525	\$158	
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Correspondence with J. Simpson regarding Steve's changes to August Expenses.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Correspondence with B. Hamblin regarding August 06 EXHIBIT D.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Preparation of total Saginaw carve-out billed per J. Henning.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Preparation of billing summary for August invoice.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Preparation of timekeeper summary for August invoice.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Preparation of August invoice package for all interested parties.	1.8	\$125	\$225	
Rasmussen	Kyle M.	KMR	Intern	9/28/2006	Accumulation of information related to preparation of fee application	0.5	\$100	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Correspondence with J. Simpson regarding August - Lat Expense Submissions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Correspondence with J. Simpson regarding August - Lat Time Submissions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Correspondence with J. Simpson regarding Preparation of email to team regarding September 29th TRAX submission to include all September time.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Correspondence with V. Singleton regarding September T&E.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Correspondence with B. Hamblin regarding Delphi overpayment and application of cash.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Preparation of email to team regarding September 29th TRAX submission to include all September time.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Preparation of August 06 Late Expenses to be Included in September Invoice.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Preparation of WIP reconciliation for August time to accumulate time that was charge late after 9/08/06.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Preparation of August 06 Late Time to be Included in September Invoice.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Boehm	Michael J.	MJB	Manager	9/29/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Buzzacco	Amanda L.	ALB	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Gerber	Katherine A.	KAG	Senior	9/29/2006	Accumulation of information related to preparation of fee application.	0.5	\$250	\$125	
Harbaugh	James M.	JMH	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Horner	Kevin John	KJH	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Kearns	Matthew R.	MRK	Senior	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Marold	Erick W.	EWM	Senior	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Nicol	Jeremy M.	JMN	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Pacella	Shannon M.	SMP	Manager	9/29/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Peterson	Christopher A.	CAP	Manager	9/29/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Rothmund	Mario Valentin	MVR	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.9	\$200	\$180	
Saimoua	Omar Issam	OIS	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Schwandt	Lisa N.	LNS	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Simpson	Jamie	JS	Senior Manager	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Tanner	Andrew J.	AJT	Senior Manager	9/29/2006	Accumulation of information related to preparation of fee application.	0.5	\$475	\$238	
Tau	King-Sze	KST	Senior	9/29/2006	Accumulation of information related to preparation of fee application.	0.9	\$225	\$203	
Threet	Crystal M.	CMT	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Fee Application Preparation Total:						<u>117.0</u>		<u>\$26,858</u>	

Exhibit D
Delphi Corporation
Summary of 2006 Fees by Professional
For the Period September 30, 2006 through October 27, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Rothmund	Mario Valentin	MVR	Senior	9/30/2006	Perform Saginaw Physical Inventory at the Saginaw facility, including 7 plants	8.0			A1
Sapp	Jennifer S.	JSS	Staff	9/30/2006	Perform physical inventory observation at Athens, AL.	5.0			A1
Tau	King-Sze	KST	Senior	9/30/2006	Performed physical inventory observation at Saginaw Division.	8.0			A1
Aquino	Heather	HRA	Client Serving Associate	10/1/2006	Work on int'l deliverables log.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/1/2006	Budget Preparation for E&C & AHG	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/1/2006	Review of TSRS TDPE agenda.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/1/2006	Review of TSRS Technology summary.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with J. Simpson regarding Delphi Staffing.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with J. Simpson and M. Hatzfeld regarding schedule/budget.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with A. Ventimiglia regarding Delphi Staffing Week of 10/9.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Print, log and organize international deliverables received.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with M. Boehm regarding New Computer Information.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with A. Ranney regarding files for workpaper drawer.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Miscellaneous activities such as providing assistance to engagement team.	1.9			A1
Barwin	Kristen N.	KNB	Staff	10/2/2006	E&C - Review and document Cash balance	0.8			A1
Barwin	Kristen N.	KNB	Staff	10/2/2006	E&C - Reperform Rochester Plant SAS 65 Testing	3.6			A1
Barwin	Kristen N.	KNB	Staff	10/2/2006	E&C - Document Prepaid Expenses Interim Testing	3.6			A1
Barwin	Kristen N.	KNB	Staff	10/2/2006	E&C - Meeting with team to discuss interim and independent testing	1.8			A1
Boehm	Michael J.	MJB	Manager	10/2/2006	DPSS Interim - Review of substantive accrual and AP workpaper documentation.	1.8			A1
Boehm	Michael J.	MJB	Manager	10/2/2006	E&S Interim - Review of documentation related to API activity in Kokomo, IN.	1.1			A1
Cash	Kevin L.	KLC	Partner	10/2/2006	Preparation for and meeting with L. Eady re Entity Level Controls testing and documentation	0.8			A1
Cash	Kevin L.	KLC	Partner	10/2/2006	Time spent obtaining ID badge and setting up network connectivity	0.6			A1
Cash	Kevin L.	KLC	Partner	10/2/2006	Preparation for and participation in Risk Management preparation meeting	2.4			A1
Cash	Kevin L.	KLC	Partner	10/2/2006	Review of budget to actual analysis and planning documents	1.8			A1
Craig	Tashawna N.	TNC	Staff	10/2/2006	Saginaw - Reperformed management's testing for Employee Cost Cycle	1.2			A1
Craig	Tashawna N.	TNC	Staff	10/2/2006	Saginaw - Performed independent test of controls for Fixed Asset cycle.	2.2			A1
Craig	Tashawna N.	TNC	Staff	10/2/2006	Saginaw - Worked on modifications to Delphi Corp Worldwide Income Statement	2.8			A1
Craig	Tashawna N.	TNC	Staff	10/2/2006	Saginaw - Performed independent test of controls for the Employee Cost cycle.	2.8			A1
Craig	Tashawna N.	TNC	Staff	10/2/2006	Saginaw - Met with M. Hatzfeld regarding changes to Delphi-Saginaw schedule.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	10/2/2006	Packard - Audited maintance and repair accounts	2.1			A1
Ford	David Hampton	DHF	Staff	10/2/2006	Packard - Time spent working on expenditures testing.	0.7			A1
Ford	David Hampton	DHF	Staff	10/2/2006	Packard - Wrap of credit memo and purchases sample.	0.7			A1
Harbaugh	James M.	JMH	Senior	10/2/2006	DPSS - Preparing summary of control testing from round one.	3.2			A1
Harbaugh	James M.	JMH	Senior	10/2/2006	DPSS - Testing inventory controls.	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2006	Meeting with J. Henning and T. Timko re: Steering carve audit progress, ACS, Catalyst and E&Y observations on SAS 65 procedures.	1.0			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: call with N. Miller to discuss procedures for tie out of physical inventory observations.	0.4			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: met with C. Tompkins, P. Moran, and J. Sienkiewicz regarding perpetual listing to tie in test counts from inventory observations.	0.9			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: met with J. Sienkiewicz to discuss the ZAPI_COMP report from SAP to tie in test counts from our physical inventory observations.	0.8			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: faxed fixed asset reconciliations to N. Miller.	0.1			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: call from N. Miller to discuss reconciliations at T&I.	0.2			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: began cut-off testing for shipments and receipts of inventory for the Lockport and Columbus plant	3.9			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: formatted spreadsheet for documentation of cut-off testing for receipts and shipments of inventory	0.6			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: answered questions from J. Nicol regarding test of controls procedures relating to the expenditures cycle	1.1			A1
Imberger	Guido	GI	Senior Manager	10/2/2006	Saginaw - Review of changes to risk assement made at corporate	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	10/2/2006	E&C - Time incurred assisting E&Y staff members with questions regarding independent control testing	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/2/2006	Internal meeting with E&Y - E&C team members discussing interim audit status	0.9			A1
Marold	Erick W.	EWM	Senior	10/2/2006	E&S - Review of workstream inventory cycle counts.	1.9			A1
Marold	Erick W.	EWM	Senior	10/2/2006	E&S - Additional detail review of annual physical inventory.	2.9			A1
Miller	Nicholas S.	NSM	Manager	10/2/2006	Discussion with S. Kane regarding the Delphi derivative process, and preparation of a package to send to him for review.	0.7			A1
Miller	Nicholas S.	NSM	Manager	10/2/2006	Discussing Packard open items with D. Ford.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/2/2006	Discussion with D. Kolano to get resumes for employees in internal audit.	0.3			A1
Miller	Nicholas S.	NSM	Manager	10/2/2006	Review of interim T&I workpapers, including AP, Fixed Assets and Tooling.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/2/2006	T&I - Time spent with K. Horner discussing inventory audit strategy/process, including developing a plan for tying out the inventory observation test counts.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	10/2/2006	Reviewing PwC testing within the expenditure cycle.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	10/2/2006	Discussed expenditure cycle issues with R. Burrell.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	10/2/2006	Expenditure cycle testing and documentation of testing.	3.4			A1
Nicol	Jeremy M.	JMN	Staff	10/2/2006	Discussed preproduction capitalization issues with B. Kolb.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	10/2/2006	Communications regarding needed documentation of both the payroll and expenditure cycle.	1.6			A1
Peterson	Christopher A.	CAP	Manager	10/2/2006	Updated the ITGC review note tracker for mgt's testing.	3.4			A1
Peterson	Christopher A.	CAP	Manager	10/2/2006	Processed documentation sent by IAS to clear review notes.	1.5			A1
Ranney	Amber C.	ACR	Senior	10/2/2006	Dayton Interim-following-up with the client on open items.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	10/2/2006	Dayton Interim-wrapping up interim audit documentation and control testing documentation in preparation of general review.	4.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/2/2006	E&C - Started the Inventory Interim Substantive procedures	5.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/2/2006	Budget discussion and preparation with M. Hatzfeld for E&C & AHG	2.6			A1
Saimoua	Omar Issam	OIS	Staff	10/2/2006	E&C - Performed SAS 65 testing on the accounts receivable cycle.	4.6			A1
Saimoua	Omar Issam	OIS	Staff	10/2/2006	E&C - Performed some of the independent testing and the substantive procedures for the accounts receivable area in conjunction with the SAS 65.	4.4			A1
Sheckell	Steven F.	SFS	Partner	10/2/2006	Review staffing and budget information	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/2/2006	International coordination	0.9			A1
Sheckell	Steven F.	SFS	Partner	10/2/2006	Attend IT update meeting	1.6			A1
Simpson	Jamie	JS	Senior Manager	10/2/2006	Discussion with E. Marold on AR set off questions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/2/2006	Discussion with N. Miller on derivatives planning conf. call.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/2/2006	Discussion with H. Aquino regarding eng. economics analysis.	0.2			A1
Simpson	Jamie	JS	Senior Manager	10/2/2006	Review of quarterly and annual draft management representation letters.	1.6			A1
Simpson	Jamie	JS	Senior Manager	10/2/2006	Attend TSRS status meeting.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/2/2006	Review of application controls program.	1.3			A1
Simpson	Jamie	JS	Senior Manager	10/2/2006	Discussion with S. Pacella regarding TSRS TDPE meeting.	1.2			A1
Stewart	William E.	WES	Partner	10/2/2006	Review of Delphi 2005 10K for Fraud considerations project	3.9			A1
Tau	King-Sze	KST	Senior	10/2/2006	Saginaw - Updating status of PBC List with B. Prueter.	0.6			A1
Threet	Crystal M.	CMT	Staff	10/2/2006	DPSS - Documentation of subsequent cash receipts.	4.8			A1
Threet	Crystal M.	CMT	Staff	10/2/2006	DPSS - Documentation of significant purchase contracts.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Threet	Crystal M.	CMT	Staff	10/2/2006	DPSS - Preparing envelopes and mail merge for AR confirmations.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Work on Estimate to complete vs. ARMS schedule per J Simpson.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with J. Simpson regarding Delphi Budget to Actual analysis status.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Work on updating estimate August hours by division and budget analysis schedules.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Print, log and organize international deliverables received.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with J. Simpson regarding int'l deliverables for review and int'l status log.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Work on updating Delphi Team Phone List and Other for comparison of acknowledgement of instructions per . Hegelmann.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Coordination of E-Room conference call.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with CBK and J. Simpson regarding Martin E. Welch - Executive Profile.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with S. Sheckell and M. Sakowski regarding CFO Report Meeting - Next Week	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with S. Sheckell, E. Slazinski and K. Manciani regarding Tiger game 10/6.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with M. Hatzfeld and N. Miller regarding Packard TDPE details.	0.1			A1
Barwin	Kristen N.	KNB	Staff	10/3/2006	E&C - Review and document Investments balance for interim testing	3.6			A1
Barwin	Kristen N.	KNB	Staff	10/3/2006	E&C - Prepare Lead Sheets for interim testing	0.8			A1
Barwin	Kristen N.	KNB	Staff	10/3/2006	E&C - Document Cash Interim Testing	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	10/3/2006	E&C - Discussion with A. Renaud regarding investment balance	1.6			A1
Chamarro	Destiny D.	DDC	Staff	10/3/2006	Updated PBC listing.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/3/2006	Discussion with D. Gustin regarding AR confirmations	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/3/2006	Worked on AR (requesting documents, documenting workpapers)	2.2			A1
Chamarro	Destiny D.	DDC	Staff	10/3/2006	Worked on TOC for expenditure	1.1			A1
Chamarro	Destiny D.	DDC	Staff	10/3/2006	Worked on TOC for Revenue Cycle	0.9			A1
Chamarro	Destiny D.	DDC	Staff	10/3/2006	Excess driving time to Saginaw (round trip)	1.3			A1
Craig	Tashawna N.	TNC	Staff	10/3/2006	Saginaw - Reperformed management's test of controls for employee cost cycle	4.0			A1
Craig	Tashawna N.	TNC	Staff	10/3/2006	Saginaw - Performed independent test of controls for the Employee Cost Cycle	2.4			A1
Craig	Tashawna N.	TNC	Staff	10/3/2006	Saginaw - Selected sample for indendent test of controls for Employee Cost Cycle.	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/3/2006	Saginaw - Met with J. Keberlein, Payroll Manager, regarding support for sample selection	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	10/3/2006	Conference call with C. Tosto, D. Kelley and J. Hegelmann to discuss status before client meeting.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	10/3/2006	Meeting with C. Tosto and J. Hegelmann to discuss status report format, information needed for Q3 tax provision review.	2.1			A1
Ford	David Hampton	DHF	Staff	10/3/2006	Packard - Audited maintance and repair accounts.	0.9			A1
Ford	David Hampton	DHF	Staff	10/3/2006	Packard - Reviewed, summarized and concluded on largest PO review.	2.2			A1
Ford	David Hampton	DHF	Staff	10/3/2006	Packard - Time spent choosing a fixed asset expenditure sample and providing the request to D. Janowski	2.3			A1
Harbaugh	James M.	JMH	Senior	10/3/2006	DPSS - Answering staff questions.	1.2			A1
Harbaugh	James M.	JMH	Senior	10/3/2006	DPSS - Preparing open items list.	2.1			A1
Harbaugh	James M.	JMH	Senior	10/3/2006	DPSS - Preparing control testing matrix.	2.4			A1
Harbaugh	James M.	JMH	Senior	10/3/2006	DPSS - Obtaining documentation from DPSS.	1.2			A1
Harbaugh	James M.	JMH	Senior	10/3/2006	DPSS - Testing Financial Statement Close process	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2006	Work on budgeting.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	Q3 - status update call on timing of Q3 with C. Tosto, L. DeMers and D. Kelley.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	Q3 - work on putting together client assistance package for quarter, development of status sheet and timing discussions for Q3 work	1.1			A1
Horner	Kevin John	KJH	Staff	10/3/2006	T&I Interim: obtained ZAPI_COMP report for Lockport from J. Sienkiewicz for inventory test counts tie out	0.2			A1
Horner	Kevin John	KJH	Staff	10/3/2006	T&I Interim: met with J. Sienkiewicz to discuss ZAPI_COMP report	0.3			A1
Horner	Kevin John	KJH	Staff	10/3/2006	T&I Interim: updated test of controls document for inventory cycle based on results of controls testing	2.9			A1
Horner	Kevin John	KJH	Staff	10/3/2006	T&I Interim: obtained listing of all inventory accounts that are reconciled, tied out reconciliations that met our scope	1.3			A1
Horner	Kevin John	KJH	Staff	10/3/2006	T&I Interim: met with C. Tompkins to discuss inventory account reconciliations and receive 279 report for Lockport API	0.6			A1
Horner	Kevin John	KJH	Staff	10/3/2006	T&I Interim: prepared interim workpapers for the inventory cycle for N. Miller's, review; signed-off on corresponding worksteps in AWS	0.9			A1
Kearns	Matthew R.	MRK	Senior	10/3/2006	E&C - Reviewing independent control testing performed by E&Y staff members	4.4			A1
Kearns	Matthew R.	MRK	Senior	10/3/2006	E&C - Reviewing SAS 65 reperformance testing performed by E&Y staff members over inventory and revenue	3.3			A1
Kearns	Matthew R.	MRK	Senior	10/3/2006	Internal meeting with E&Y, E&C team members discussing testing approach regarding cash, prepaids and controls testing	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/3/2006	Status update.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/3/2006	Response to European team questions on interim testing.	2.1			A1
Marold	Erick W.	EWM	Senior	10/3/2006	Discussions with J. Nolan regarding GM Setoff and related review of supporting documentation.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	10/3/2006	Documented open items within the E&S interim audit procedures.	3.1			A1
Miller	Nicholas S.	NSM	Manager	10/3/2006	Review of T&I inventory work completed to date.	1.4			A1
Miller	Nicholas S.	NSM	Manager	10/3/2006	Review of the PwC validation programs to understand what controls were tested and which were labeled as n/a at T&I.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2006	T&I - Documenting control testing in the control summary documentation for the expenditure cycle.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2006	T&I - Meeting with J. Sienkiewicz	1.0			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2006	T&I - Communications with HR and Finance.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2006	T&I - Administering expenditure cycle testing.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2006	T&I - Reviewing PwC testing for expenditure cycle.	1.8			A1
Pacella	Shannon M.	SMP	Manager	10/3/2006	Preparation of emails to international teams re: status of work performed in Paris to cover ITGCC procedures for Poland.	0.2			A1
Ranney	Amber C.	ACR	Senior	10/3/2006	Corporate Interim-meeting with D. Unrue to discuss the proof of claims process.	1.6			A1
Ranney	Amber C.	ACR	Senior	10/3/2006	Dayton Interim-documenting our AR confirmation procedures.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/3/2006	Dayton Interim-detail reviewing cash account reconciliations.	1.5			A1
Ranney	Amber C.	ACR	Senior	10/3/2006	Dayton Interim-documenting our inquiries related to management's review of unapplied cash	0.6			A1
Ranney	Amber C.	ACR	Senior	10/3/2006	Creating ASM Supplement schedule	0.8			A1
Ranney	Amber C.	ACR	Senior	10/3/2006	Quarterly Review-drafting the Q3 client assistance list	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/3/2006	E&C - Performed procedures relating to Inventory independent control testing	6.9			A1
Saimoua	Omar Issam	OIS	Staff	10/3/2006	E&C - Finished performing the SAS 65 for the accounts receivable cycle.	4.3			A1
Saimoua	Omar Issam	OIS	Staff	10/3/2006	E&C - Finished performing the substantive procedures for the accounts receivable cycle and requested the open items list from the appropriate Delphi personal.	4.8			A1
Sheckell	Steven F.	SFS	Partner	10/3/2006	Project status update with J. Simpson	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/3/2006	Discussion with A. Ranney regarding corporate timing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/3/2006	Meeting with D. Unrue to discuss proof of claims process.	1.4			A1
Simpson	Jamie	JS	Senior Manager	10/3/2006	Discussion with A. Ranney regarding Dayton interim work.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/3/2006	Review of staffing template.	1.1			A1
Stille	Mark Jacob	MJS	Senior	10/3/2006	Documentation of Windows testing.	1.5			A1
Tau	King-Sze	KST	Senior	10/3/2006	Saginaw - Discussion with B. Prueter on physical inventory observation documentation.	0.4			A1
Tau	King-Sze	KST	Senior	10/3/2006	Saginaw - Discussed with L. Ackett regarding the Fixed Assets rollforward that we need.	0.3			A1
Threet	Crystal M.	CMT	Staff	10/3/2006	DPSS - Finish documentation of subsequent cash receipts.	3.7			A1
Threet	Crystal M.	CMT	Staff	10/3/2006	DPSS - Completion of documentation of XM substantive procedures.	2.3			A1
Threet	Crystal M.	CMT	Staff	10/3/2006	DPSS - Preparation of Analytics for Q3	1.6			A1
Tosto	Cathy I.	CIT	Partner	10/3/2006	Review and revise 3rd Qtr schedule and list of requested information	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with B. Hamblin regarding Delphi Budget to Actual analysis.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Review Delphi Budget to Actual through 9/29/06 per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with M. Rothmund regarding Budget for M. Hatzfeld's divisions.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with A. Ventimiglia and J. Simpson regarding Delphi Staffing Request 10.3.06	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with J. Hegelmann and A. Krabill regarding Delphi Team Phone List and Other.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Coordination of E-Room conference call.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Time spent working on AIMS query for Delphi.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with J. Simpson regarding Derivatives Agenda.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with M. Sakowski and M. Boehm regarding E&Y Updated MAC Address.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with team and G. Curry regarding network problems with on-site connectivity.	0.3			A1
Barwin	Kristen N.	KNB	Staff	10/4/2006	E&C - Document Investment Testing	3.2			A1
Barwin	Kristen N.	KNB	Staff	10/4/2006	E&C - Investigate Investment Interim Testing	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/4/2006	E&C - Discuss Investment Testing with K. Lentine	0.8			A1
Barwin	Kristen N.	KNB	Staff	10/4/2006	E&C - Understanding of Delphi Investment Policy	2.2			A1
Boehm	Michael J.	MJB	Manager	10/4/2006	E&S Quarterly Review - Correspondence with J. Henning regarding JM airbag issue.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/4/2006	E&S Quarterly Review - Review of documentation related to JM Airbag issue and related discussions with M. McWhorter.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/4/2006	Review of Corporate Staffing model to determine staffing needs for Corporate and Delphi divisions	1.3			A1
Boehm	Michael J.	MJB	Manager	10/4/2006	Discussion with E. Marold regarding review of correspondence to engagement team related to compilation of reconciliation-related issues.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/4/2006	Discussions with A. Krabill regarding FAST Team meeting.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/4/2006	Preparation of materials, and review of Q1 and Q2 fraud workpapers in preparation for meeting with B. Stewart on 10/6	2.1			A1
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Worked on Physical inventory documentation	1.9			A1
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Worked on interim AR.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Meet with D. Gustin regarding interim AR.	0.2			A1
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Performed interim work for AP.	0.7			A1

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Chamarro	Destiny D.	DDC	Staff	10/4/2006	Meeting with S. Wisniewski to discuss requested items related to interim work for AP.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Worked on Revenue TOC	1.2			A1
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Worked on Inventory TOC	2.8			A1
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Travel time to Saginaw (one way).	0.5			A1
Craig	Tashawna N.	TNC	Staff	10/4/2006	Saginaw - Independently tested controls for employee cost cycle	8.0			A1
Ford	David Hampton	DHF	Staff	10/4/2006	Packard - Sent out requests to multiple parties concerning 4411 PED support.	2.1			A1
Ford	David Hampton	DHF	Staff	10/4/2006	Packard - Review the 4411 PED reconciliation.	0.8			A1
Ford	David Hampton	DHF	Staff	10/4/2006	Packard - 4411 PED reconciliation - spoke with prepare regarding how to support total and provided documentation.	1.1			A1
Ford	David Hampton	DHF	Staff	10/4/2006	Packard - Reviewed the disposal listing provided by Janice.	0.8			A1
Ford	David Hampton	DHF	Staff	10/4/2006	Packard - discussion with manager regarding how to sample from disposal listing provided by Janice.	1.2			A1
Ford	David Hampton	DHF	Staff	10/4/2006	Packard - Choose sample from disposal listing and communicated to client accordingly.	1.1			A1
Harbaugh	James M.	JMH	Senior	10/4/2006	ACS - Communicating with D. Fidler our request for AP reports.	1.1			A1
Harbaugh	James M.	JMH	Senior	10/4/2006	DPSS - Reviewing AR testing.	4.4			A1
Harbaugh	James M.	JMH	Senior	10/4/2006	DPSS - Updating controls testing matrix.	1.4			A1
Harbaugh	James M.	JMH	Senior	10/4/2006	DPSS - Communicating reconciliation status to corporate team.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/4/2006	Attend Packard TDPE.	3.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/4/2006	Packard TDPE preparation.	2.0			A1
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	Work on client assistance list / status report for Q3	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	Audit checklist - review draft of example checklist for use in Delphi audit	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	Send J. Erickson e-mail re: conference call invite to discuss timing of receipt of Q3 workpapers	0.1			A1
Henning	Jeffrey M.	JMH	Partner	10/4/2006	E&S - Interim audit matters/Sungwoo	1.6			A1

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Horner	Kevin John	KJH	Staff	10/4/2006	T&I Interim: met with P. Moran to discuss consignment reconciliations and consignment confirmation we need to send out	0.4			A1
Horner	Kevin John	KJH	Staff	10/4/2006	T&I Interim: Discussion with A. Gallaher regarding supporting documentation received for the scrap inventory item for test of controls	0.6			A1
Horner	Kevin John	KJH	Staff	10/4/2006	T&I Interim: updated test of controls document for the inventory cycle for results of testing around physical inventory procedures	3.9			A1
Huffman	Derek T.	DTH	Senior	10/4/2006	Cleared SAP walkthrough review comments	0.9			A1
Kearns	Matthew R.	MRK	Senior	10/4/2006	E&C - Preparing interim substantive audit work	2.3			A1
Kearns	Matthew R.	MRK	Senior	10/4/2006	E&C - Reviewing interim audit work performed by E&Y staff members	6.3			A1
Kearns	Matthew R.	MRK	Senior	10/4/2006	Assisting E&Y staff members with questions regarding testing of E&C account balances	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/4/2006	Review of the latest corporate budget.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/4/2006	DPSS - Status update with M. Boehm.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	10/4/2006	E&S - Discussion of the Hyundai warranty issue.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/4/2006	Coordination for European closing meeting.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/4/2006	Review of FSSC controls testing approach memo.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/4/2006	Review of tax audit program.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/4/2006	Conference call with S. Kane and J. Simpson to discuss the Delphi derivative process.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/4/2006	Time spent with M. Hatzfeld to discuss the issues at Packard and the agenda for the team planning event.	2.9			A1
Miller	Nicholas S.	NSM	Manager	10/4/2006	Work on completing the ASM attachments, including the significant risk documents.	1.9			A1
Miller	Nicholas S.	NSM	Manager	10/4/2006	T&I - Review of PwC's testing of the FSC process.	2.1			A1

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Miller	Nicholas S.	NSM	Manager	10/4/2006	T&I - Review of PwC's testing of the treasury process.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/4/2006	T&I - Review of the Expenditures and AP testing completed to date and discussions about the testing with J. Nicol.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	10/4/2006	Working on Accounts Payable Reconciliations.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	10/4/2006	Meeting with R. Burrell regarding reconciliations.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	10/4/2006	Refined workpaper documentation for the expenditure cycle.	3.9			A1
Ranney	Amber C.	ACR	Senior	10/4/2006	Corporate Interim-Meeting with audit team to discuss AR Analysis and creating a schedule to give to client.	3.2			A1
Ranney	Amber C.	ACR	Senior	10/4/2006	Dayton - Interim-going over audit workpapers with Sr. Manager.	0.8			A1
Ranney	Amber C.	ACR	Senior	10/4/2006	Discussing AWS guidelines for team distribution.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/4/2006	Creating a program of procedures to address significant audit risks.	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/4/2006	E&C - Walked the staff through Investments procedures	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/4/2006	E&C - Hyperion to SAP Walk for Inventory accounts.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/4/2006	E&C - Meeting with N. Saad and A. Renaud regarding Hyperion to SAP Walk for Inventory accounts.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/4/2006	E&C - Worked on inventory interim procedures, such as substantive procedures to support the Inventory balances with the detail broken out by RM, WIP and FG	3.8			A1
Saimoua	Omar Issam	OIS	Staff	10/4/2006	Prepared the budget for AHG and E&C .	4.3			A1
Saimoua	Omar Issam	OIS	Staff	10/4/2006	E&C - Met with M. Kearns, M. Rothmund and K. Barwin for E&C status update.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	10/4/2006	Prepared the payroll sample to be selected for performing our independent testing for E&C and AHG.	4.6			A1
Sheckell	Steven F.	SFS	Partner	10/4/2006	Discuss various audit topics with A. Krabill	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	10/4/2006	Discuss accounts receivable and allowance with team	1.0			A1
Sheckell	Steven F.	SFS	Partner	10/4/2006	Review planning files	1.6			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Review of Delphi's documentation on derivatives.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Conf. call with S. Kane to discuss derivatives.	1.2			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Discussion with S. Sheckell and A. Ranney regarding AR reserve analysis and proof of claims process.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Discussion with A. Ranney regarding Dayton interim status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Review of Delphi balance sheet scoping analysis.	1.2			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Discussion with A. Krabill regarding international AWS file.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Review of Delphi ASQ summary.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Review of Q3 and year end rep letter.	0.4			A1
Stille	Mark Jacob	MJS	Senior	10/4/2006	Documentation, research and testing of Windows.	2.1			A1
Tau	King-Sze	KST	Senior	10/4/2006	Saginaw - Updating Master PBC list.	0.5			A1
Tau	King-Sze	KST	Senior	10/4/2006	Saginaw - Performed work on physical inventory.	0.7			A1
Tau	King-Sze	KST	Senior	10/4/2006	Saginaw - Discussion with B. Prueter regarding how we should modify our PBC Master List.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Continue working on updating estimate August hours by division.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Update estimate to complete schedule for budget received for M. Hatzfeld's divisions.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Print, log and file international deliverables received.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Coordination of Delphi E-Room Conference Call.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Work on Derivatives Agenda per J. Simpson and N. Miller.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Correspondence with Y. Bain and N. Winn regarding Delphi Supplies	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Preparation of Delphi Bankruptcy News, Issue No. 43 per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Correspondence with S. Kane regarding Delphi Corporation Network Connectivity.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	File all reviewed bankruptcy news signed-off by J. Simpson in bankruptcy news binder.	0.3			A1
Barwin	Kristen N.	KNB	Staff	10/5/2006	E&C -Document Investment Interim Testing	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/5/2006	E&C - Document investment testing in AWS	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/5/2006	E&C - Contact with A. Renaud to obtain support.	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/5/2006	E&C - Selections for scrap inventory testing	3.4			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	DPSS Interim - Import of AWS file for DPSS engagement.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	DPSS Interim - Discussions with J. Harbaugh regarding status of DPSS interim procedures, confirmation procedures, and XM subsidy procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	E&S Interim - Import of synch file for E&S engagement.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	E&S Interim - Review of substantive inventory workpaper documentation	1.4			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	E&S interim - Review of substantive and TOC workpapers related to investments in affiliates.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	E&S Interim - Review of Revenue and Purchasing cycle workpaper documentation	1.7			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	Preparation for meeting with PwC and internal Controls group to discuss divisional level findings, corporate status update, etc.	1.4			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	Discussions with J. Simpson, A. Krabill, and N. Miller regarding journal entry testing approach.	0.8			A1

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Boehm	Michael J.	MJB	Manager	10/5/2006	Discussion with A. Krabill in preparation for FAST team meeting.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	Discussion with E. Marold and A. Krabill regarding E&S and DPSS divisional issues in preparation for meeting with T. Timko	0.7			A1
Chamarro	Destiny D.	DDC	Staff	10/5/2006	Updated Master PBC List	0.4			A1
Chamarro	Destiny D.	DDC	Staff	10/5/2006	Worked in inventory interim work	0.7			A1
Chamarro	Destiny D.	DDC	Staff	10/5/2006	Worked on Interim testing for AP	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/5/2006	Worked on AR interim work - AR to DGL Reconciliation	4.3			A1
Chamarro	Destiny D.	DDC	Staff	10/5/2006	Saginaw - worked on inventory TOC	1.1			A1
Chamarro	Destiny D.	DDC	Staff	10/5/2006	Saginaw - worked on Expenditure TOC	1.4			A1
Craig	Tashawna N.	TNC	Staff	10/5/2006	Saginaw - Independently tested controls for Employee Cost cycle	5.2			A1
Craig	Tashawna N.	TNC	Staff	10/5/2006	Saginaw - Selected samples for independent tests of controls for employee cost cycle	2.8			A1
DeMers	Laurie A.	LAD	Senior Manager	10/5/2006	Discussion with J. Hegelmann regarding revisions to the status list, the Q3 client assistance list and email communication content to J. Erickson.	0.7			A1
Ford	David Hampton	DHF	Staff	10/5/2006	Packard - Worked on auditing repair and maintenance accounts.	2.1			A1
Ford	David Hampton	DHF	Staff	10/5/2006	Packard - Discussion with P. Racz regarding the large PO review and also gained information from him regarding the PO's.	0.7			A1
Ford	David Hampton	DHF	Staff	10/5/2006	Packard - Documented findings regarding PO's.	0.6			A1
Ford	David Hampton	DHF	Staff	10/5/2006	Attended Packard's TDPE.	4.1			A1
Gerber	Katherine A.	KAA	Senior	10/5/2006	T&I - Review of Inventory Interim testing	5.3			A1
Gerber	Katherine A.	KAA	Senior	10/5/2006	T&I - Discuss Expenditure process 404 testing	0.7			A1
Gerber	Katherine A.	KAA	Senior	10/5/2006	T&I - Tooling interim procedures (reconciliations, fluctuation completion, and ER&D costs)	1.1			A1
Harbaugh	James M.	JMH	Senior	10/5/2006	DPSS - Reviewing AR testing procedures.	1.1			A1
Harbaugh	James M.	JMH	Senior	10/5/2006	DPSS - Reviewing XM receivable testing.	4.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/5/2006	Preparation for SOX meeting with D. Bayles and group.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/5/2006	Review of SAS 65 procedures, independent testing and preparation for 10/6/06 client meeting with J. Perkins.	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	Travel to Delphi from office for FIN 48 meeting	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	Work on changes to audit scope workpaper for A. Krabill.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	Follow-up call to J. Erickson to ensure she received the status reports, to emphasize due date of report and to answer any questions she may have	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	Updated status report for 404 and for Q3 timing, start populating report with requested dates to receive information, and send to J. Erickson for assistance and o changes in populated dates	1.1			A1
Henning	Jeffrey M.	JMH	Partner	10/5/2006	Attend Packard division team directed planning meeting	3.9			A1
Horner	Kevin John	KJH	Staff	10/5/2006	Attend Packard team planning event	4.3			A1
Horner	Kevin John	KJH	Staff	10/5/2006	T&I Interim: updated test of controls memo for the inventory cycle	0.8			A1
Horner	Kevin John	KJH	Staff	10/5/2006	T&I Interim: began review of management's testing for the inventory cycle	2.3			A1
Kearns	Matthew R.	MRK	Senior	10/5/2006	E&C - Assisting E&Y staff personnel with substantive auditing questions	1.3			A1
Kearns	Matthew R.	MRK	Senior	10/5/2006	E&C - Reviewing reperformance of SAS 65 work performed by E&Y staff members	7.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/5/2006	Preparation for the FAST meeting.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/5/2006	Review of the tax budget.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/5/2006	Preparation for bi-weekly meeting with the client SOX group.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/5/2006	Derivatives meeting with T. Timko, A. Brazier, J. Simpson.	0.6			A1
Miller	Nicholas S.	NSM	Manager	10/5/2006	Time spent sorting through files sent from our Mexico team for inventories to determine what division they belonged to.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/5/2006	Attend Packard team planning event.	4.4			A1
Miller	Nicholas S.	NSM	Manager	10/5/2006	Preparation for Corporate team planning event.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	10/5/2006	T&I - Expenditure cycle TOC	3.1			A1

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Nicol	Jeremy M.	JMN	Staff	10/5/2006	T& I - Expenditure cycle TOC documentation.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	10/5/2006	T& I - Refined workpaper documentation for the expenditure cycle.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	10/5/2006	T& I - Meeting with R. Burrell regarding Account Reconciliation fluctuation.	0.9			A1
Pikos	Matthew C.	MCP	Senior	10/5/2006	Attend Packard Team directed planning event	4.0			A1
Ranney	Amber C.	ACR	Senior	10/5/2006	Meeting with B. Murray discuss testing strategy of pension participant data.	1.1			A1
Ranney	Amber C.	ACR	Senior	10/5/2006	Corporate Interim-walking through minority interest adjustment for Q3 with client and audit team.	0.5			A1
Ranney	Amber C.	ACR	Senior	10/5/2006	Dayton Interim-wrapping up 404 testing documentation.	1.0			A1
Ranney	Amber C.	ACR	Senior	10/5/2006	Dayton - Interim-walking Packard team through the unapplied cash balance.	0.5			A1
Ranney	Amber C.	ACR	Senior	10/5/2006	Planning - Consolidated-updating scope analysis.	2.3			A1
Ranney	Amber C.	ACR	Senior	10/5/2006	Updating international cash audit program.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/5/2006	E&C - Inventory Interim Substantive procedures (AWS)	8.1			A1
Saimoua	Omar Issam	OIS	Staff	10/5/2006	E&C - Met with M. Adams to request the list of open items.	1.5			A1
Saimoua	Omar Issam	OIS	Staff	10/5/2006	E&C - Performed some of the independent testing for the FSCP cycle.	3.3			A1
Saimoua	Omar Issam	OIS	Staff	10/5/2006	E&C - Performed a SAS 65 for some of the control activities for the FSCP cycle.	5.3			A1
Sheckell	Steven F.	SFS	Partner	10/5/2006	Prepare agenda for status update meeting	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Review of agenda for internal controls update meeting.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Discussion with M. Hatzfeld, M. Boehm and N. Miller regarding agenda for mtg with internal controls group.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Review of derivatives walkthrough.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Meeting with T. Timko, A. Brazier and R. Reiminick to discuss derivatives.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Meeting with B. Murray and A. Ranney to discuss pension participant testing.	1.1			A1

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Simpson	Jamie	JS	Senior Manager	10/5/2006	Review of staffing template updated for all divisions.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Discussion with A. Krabill regarding balance sheet scoping analysis.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Time spent responding to international emails.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Discussion with A. Krabill and M. Boehm regarding journal entry testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Discussion with K. Barber regarding queries on AR credits.	0.3			A1
Stille	Mark Jacob	MJS	Senior	10/5/2006	Review of program change listing for GM.	0.5			A1
Stille	Mark Jacob	MJS	Senior	10/5/2006	Documentation and completion of Windows testing.	1.8			A1
Tau	King-Sze	KST	Senior	10/5/2006	Saginaw - Updated the PBC Master list with B. Prueter.	0.4			A1
Tau	King-Sze	KST	Senior	10/5/2006	Saginaw - Working on getting total credit memo balance.	0.6			A1
Tau	King-Sze	KST	Senior	10/5/2006	Saginaw - Discussion with S. Craig regarding the Fixed Assets management test of control.	0.7			A1
Tau	King-Sze	KST	Senior	10/5/2006	Saginaw - Preparation of email to M. Hatzfeld in regards to user access controls testing and management's control testing of fixed assets.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Work on Estimate to complete vs. ARMS schedule per J Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Correspondence with A. Ventimiglia and J. Simpson regarding Delphi Staffing Request 10.6.06.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Preparation of email to int'l locations regarding revised AWS file per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Preparation of FASB 158 copy for J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Correspondence with M. Sakowski regarding E&Y New MAC Address.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Correspondence with J. Simpson regarding Delphi Bankruptcy News, Issue No. 41.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Correspondence with A. Ranney regarding AWS Guidelines.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Preparation of email to team regarding AWS Guidelines per A. Ranney.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Conference call with S. Jackson, A. Krabill and B. Moran regarding Delphi E-Room.	0.7			A1
Asher	Kevin F.	KFA	Partner	10/6/2006	Attend SAS 99 meeting	2.1			A1
Barwin	Kristen N.	KNB	Staff	10/6/2006	E&C - Prepare leadsheets for interim	1.8			A1
Barwin	Kristen N.	KNB	Staff	10/6/2006	E&C - Select plants for interim testing	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/6/2006	E&C -Prepare Income Statement Flux	1.8			A1
Barwin	Kristen N.	KNB	Staff	10/6/2006	E&C - Document Prepaid Interim Testing	3.8			A1
Boehm	Michael J.	MJB	Manager	10/6/2006	DPSS Interim - Review of interim test of control documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/6/2006	E&S Interim - Discussed Q3 timing with A. Krabill and J. Henning	0.2			A1
Boehm	Michael J.	MJB	Manager	10/6/2006	E&S Interim - Preparation of correspondence to R. Jobe Assistant regarding Q2 inquiries	0.2			A1
Boehm	Michael J.	MJB	Manager	10/6/2006	Review of AWS Guidelines	0.3			A1
Boehm	Michael J.	MJB	Manager	10/6/2006	Preparation of materials for meeting with B. Stewart regarding development of audit activities in response to risk of fraud.	1.4			A1
Boehm	Michael J.	MJB	Manager	10/6/2006	Meeting with B. Stewart, M. Fitzpatrick, K. Asher, S. Sheckell, and A. Krabill regarding development of audit activities in response to risk of fraud.	2.3			A1
Craig	Tashawna N.	TNC	Staff	10/6/2006	Saginaw - Met with M. Lubbe regarding sample support.	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/6/2006	Saginaw - Adjusted risk assessment in AWS for G. Imberger to review.	2.0			A1
Craig	Tashawna N.	TNC	Staff	10/6/2006	Saginaw - Independently tested controls for employee cost cycle	3.2			A1
Craig	Tashawna N.	TNC	Staff	10/6/2006	Saginaw - Reselected sample for Employee Cost cycle test of controls	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/6/2006	Saginaw - Performed independent test of controls for fixed asset cycle	1.2			A1

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Fitzpatrick	Michael J.	MJF	Partner	10/6/2006	Meeting with B. Stewart, K. Asher, S. Sheckell, A. Krabill, and M. Boehm regarding development of audit activities in response to risk of fraud.	2.0			A1
Ford	David Hampton	DHF	Staff	10/6/2006	Packard - Worked on the AP reconciliations and understanding the underlying accounts.	3.5			A1
Ford	David Hampton	DHF	Staff	10/6/2006	Packard - Gained an understanding of the supplier master file change process.	1.9			A1
Ford	David Hampton	DHF	Staff	10/6/2006	Packard - Spoke with S. O'Tool to verify understanding and to get population of changes to sample from.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/6/2006	Planning - edit audit scope worksheet and send to A. Krabill for review	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/6/2006	Q3 - send out status report to J. Erickson in response to her e-mail stating timing but not providing report as requested	0.2			A1
Henning	Jeffrey M.	JMH	Partner	10/6/2006	E&C - Review status of Powertrain key issues/interim	1.1			A1
Henning	Jeffrey M.	JMH	Partner	10/6/2006	Standing audit progress/status session	0.9			A1
Henning	Jeffrey M.	JMH	Partner	10/6/2006	Preparation of agenda for T. Timko session	1.0			A1
Henning	Jeffrey M.	JMH	Partner	10/6/2006	Planning for quarterly and interim reviews across divisions.	1.3			A1
Horner	Kevin John	KJH	Staff	10/6/2006	T&I Interim: discussed with J. Nicol receipt of goods process of inventory	0.8			A1
Horner	Kevin John	KJH	Staff	10/6/2006	T&I Interim: received review notes/open items list for inventory from K. Gerber.	0.4			A1
Horner	Kevin John	KJH	Staff	10/6/2006	T&I Interim: updated the controls testing memo for the inventory cycle based on test results	0.9			A1
Horner	Kevin John	KJH	Staff	10/6/2006	T&I Interim: continued review of management's testing of test of controls for the inventory cycle	3.9			A1
Horner	Kevin John	KJH	Staff	10/6/2006	T&I Interim: call with N. Miller to discuss timing for next's weeks testing procedures	0.2			A1
Horner	Kevin John	KJH	Staff	10/6/2006	T&I Interim: answered questions of J. Nicol regarding the expenditures test of controls program	0.6			A1

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Horner	Kevin John	KJH	Staff	10/6/2006	T&I Interim: discussion with C. Tompkins, E. Creech, and J. Sienkiewics regarding the receipts process and liability account S240099999	0.6			A1
Imberger	Guido	GI	Senior Manager	10/6/2006	Saginaw - Update combined risk asseement for audit strategy	0.4			A1
Kearns	Matthew R.	MRK	Senior	10/6/2006	Internal meeting discussing status of E&C audit	1.2			A1
Kearns	Matthew R.	MRK	Senior	10/6/2006	E&C - Reviewing interim substantive audit work performed by E&Y personnel	3.6			A1
Kearns	Matthew R.	MRK	Senior	10/6/2006	Meeting with A. Renaud and N. Saad of E&C discussing SAP databases and audit approach	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/6/2006	E&C - Time incurred working on the Q3 PBC	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/6/2006	Preparation for the FAST meeting.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/6/2006	E&S - Review of interim work.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/6/2006	Preparation of the final international AWS file.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/6/2006	Conference call with the CBK to discuss the use of the E-room tool.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	10/6/2006	Fraud meeting with K. Asher, S. Sheckell, B. Stewart and M. Boehm for the FAST program.	2.6			A1
Miller	Nicholas S.	NSM	Manager	10/6/2006	Updating information in the corporate budget.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/6/2006	Completion of follow-up items from the Packard TDPE.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	10/6/2006	Workpaper documentation for payroll cycle.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	10/6/2006	Review management's testing for expenditure cycle.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	10/6/2006	Review management's testing for the payroll cycle.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	10/6/2006	Workpaper documentation regarding expenditure cycle	2.3			A1
Nicol	Jeremy M.	JMN	Staff	10/6/2006	Inquiries of Delphi personnel regarding processes and documentation.	1.8			A1
Peterson	Christopher A.	CAP	Manager	10/6/2006	Conducted final review on Hyperion independent testing performed by M. Stille.	3.5			A1
Ranney	Amber C.	ACR	Senior	10/6/2006	Review management's walkthroughs over the treasury process	1.1			A1
Ranney	Amber C.	ACR	Senior	10/6/2006	Dayton - Interim-following up on AR CAAT questions	0.8			A1

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Ranney	Amber C.	ACR	Senior	10/6/2006	Promoting International file to master on server	0.4			A1
Ranney	Amber C.	ACR	Senior	10/6/2006	Quarterly Review-sending out client assistance request t for Q3 review.	0.5			A1
Rothmund	Mario Valentin	MVR	Senior	10/6/2006	E&C - Inventory Interim Procedures (AWS)	6.6			A1
Saimoua	Omar Issam	OIS	Staff	10/6/2006	E&C - Created a lead sheet for accounts receivable using the Hyperion trial balance.	2.5			A1
Saimoua	Omar Issam	OIS	Staff	10/6/2006	E&C - Finished performing the SAS 65 for the control activities under the FSCP cycle.	5.6			A1
Sheckell	Steven F.	SFS	Partner	10/6/2006	International coordination	1.9			A1
Sheckell	Steven F.	SFS	Partner	10/6/2006	Review letters of representation.	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/6/2006	Fraud meeting with B. Stewart	1.9			A1
Sheckell	Steven F.	SFS	Partner	10/6/2006	Status update meeting with T. Timko	1.6			A1
Stewart	William E.	WES	Partner	10/6/2006	Meeting with Delphi team to discuss fraud considerations during audit	2.1			A1
Stille	Mark Jacob	MJS	Senior	10/6/2006	Clearing of Hyperion review comments (from C. Peterson and M. Martell).	2.7			A1
Tau	King-Sze	KST	Senior	10/6/2006	Saginaw - Reviewed AP reconciliations.	1.9			A1
Tau	King-Sze	KST	Senior	10/6/2006	Saginaw - Discussion with G. Imberger regarding the Mexico entity and our approach on looking at the Saginaw division trial balance.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/7/2006	Time spent responding to international emails.	0.5			A1
Pacella	Shannon M.	SMP	Manager	10/8/2006	Preparation of email to E&Y Mexico re: questions on JE CAAT requirements.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Revise Year-End Rep Letter per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Review Delphi Budget to Actual per V. Singleton.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Preparation of budget to actual analysis per J. Simpson.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with J. Hegelmann regarding Delphi tax budget.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with A. Ventimiglia regarding Delphi Staffing Update - Open Manager.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with M. Hatzfeld regarding T&E incurred by division and estimate to complete.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with H. Huppertz regarding 2006 Delphi AWS Audit Template and Instructions - REVISED.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Post 2006 Delphi AWS Audit Template and Instructions - REVISED to parcel post for various int'l locations.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with T. Manire and J. Hasse regarding Steve Sheckell Travel Details - France Closing Meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with A. Krabill regarding 2006 Delphi AWS Audit Template and Instructions - REVISED - summary of changes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Coordination of Delphi - Meeting with J. Williams.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Coordination of Outsourcing and Systems Conversions Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Miscellaneous activities such as providing assistance to engagement team.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with S. Sheckell regarding T. Timko Status Meeting - Monday, October 16th.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with M. Hatzfeld regarding E&C TDPE.	0.1			A1
Asher	Kevin F.	KFA	Partner	10/9/2006	Review of audit risk areas	1.6			A1
Barber	Keith A.	KAB	Senior	10/9/2006	SAP/AR - Updated duplicate test for DPSS & E&S as of 07/31/06.	2.4			A1
Barber	Keith A.	KAB	Senior	10/9/2006	SAP/AR - Updated aging buckets for DPSS & E&S output as of 07/31/06.	2.3			A1
Barber	Keith A.	KAB	Senior	10/9/2006	SAP/JE - Created SE16N extracts for BKPF and BSEG tables out of SAP.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keither A.	KAB	Senior	10/9/2006	SAP/AR- Updated documentation for DPSS & E&S output into AWS as of 07/31/06.	1.8			A1
Barwin	Kristen N.	KNB	Staff	10/9/2006	E&C - Set up SAS 65 folders	3.4			A1
Barwin	Kristen N.	KNB	Staff	10/9/2006	E&C - Document requests for expenditure testing	2.2			A1
Barwin	Kristen N.	KNB	Staff	10/9/2006	E&C - Understand Independent Testing for Expenditures	3.2			A1
Barwin	Kristen N.	KNB	Staff	10/9/2006	E&C - Include walkthrough process in SAS 65 folders and document	1.2			A1
Beckman	James J.	JJB	Partner	10/9/2006	Discussion w/ C. Tosto regarding process issues w/ SALT.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	DPSS Interim - Review of FSCP workpaper documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	DPSS Interim - Review of AR/Revenue interim workpaper documentation.	1.4			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	DPSS Interim - Review of inventory test of control workpaper documentation.	1.6			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	DPSS Interim - Review of documentation related to AP/Accrual substantive procedures.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	E&S Interim - Correspondence with D. Payan regarding E&S physical inventories in Mexico.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	E&S Quarterly Review - Review of correspondence from J.S. Beom regarding JM airbag issue.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	E&S Quarterly Review - Coordination of Q3 management inquiries with J. Chaplin and R. Hofmann.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	Revised ICFC documentation and documentation of significant risks based on FAST team meeting on 10/6	1.8			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	Discussions with M. Hatzfeld regarding ACS procedures to be relied upon by divisional teams.	0.3			A1
Craig	Tashawna N.	TNC	Staff	10/9/2006	Saginaw - Interim Testing of PPE	1.4			A1
Craig	Tashawna N.	TNC	Staff	10/9/2006	Saginaw - Interim testing for accounts payable	1.6			A1
Craig	Tashawna N.	TNC	Staff	10/9/2006	Saginaw - Met with B. Prueter regarding Master PBC listing	1.1			A1
Craig	Tashawna N.	TNC	Staff	10/9/2006	Saginaw - Independent test of controls for employee cost cycle	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/9/2006	Accumulation of global warranty reserve information, by division, for purposes of comparison/consistency.	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/9/2006	Budget discussion with H. Aquino re: allocation of time between individuals for Q3 provision	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/9/2006	Changes to audit scope worksheet, including addition of a tab to reconcile in-scope selected tax expense to total tax expense to ensure proper coverage	2.4			A1
Henning	Jeffrey M.	JMH	Partner	10/9/2006	E&S - Sungwoo/Hyundai product liability matter	0.3			A1
Kearns	Matthew R.	MRK	Senior	10/9/2006	E&C - Reviewing staff members work over the expenditures process	2.6			A1
Kearns	Matthew R.	MRK	Senior	10/9/2006	E&C - Meeting with A Renaud discussing interim requested schedules	1.4			A1
Kearns	Matthew R.	MRK	Senior	10/9/2006	E&C - Internal meeting discussing status of interim procedures	0.7			A1
Kearns	Matthew R.	MRK	Senior	10/9/2006	E&C - Reviewing E&Y staff members work over the financial reporting process (SOX SAS 65 testing)	4.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/9/2006	E&S - Review of Sungwoo draft product liability agreement to prepare for conference call to take place on 10/10.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/9/2006	Final edits to the FSSC scoping memo.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/9/2006	Preparation of list of changes made to the International AWS file.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/9/2006	Review and edits to the scoping memo.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	10/9/2006	Review and edits to the tax scoping document.	2.3			A1
Marold	Erick W.	EWM	Senior	10/9/2006	Cleared unassociated documents from the E&S AWS file.	2.2			A1
Marold	Erick W.	EWM	Senior	10/9/2006	Planned our third quarter review and substantive procedures for the E&S division.	2.9			A1
Marold	Erick W.	EWM	Senior	10/9/2006	E&S - Detail reviewed and updated purchase price testing for the Kokomo inventory balance	2.9			A1
Miller	Nicholas S.	NSM	Manager	10/9/2006	T&I - Review of the Investments leadsheet.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/9/2006	Review of some interim fixed asset workpapers for T&I.	0.8			A1
Miller	Nicholas S.	NSM	Manager	10/9/2006	T&I - Walking J. Nicol through the Payroll cycle.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/9/2006	T&I - Review of test of controls for the AP and expenditures process.	3.2			A1
Miller	Nicholas S.	NSM	Manager	10/9/2006	T&I - Discussion the AP and expenditure cycle with J. Nicol.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/9/2006	T&I - Meeting with E. Creech to discuss questions on th AP reconciliations.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/9/2006	T&I - Review of the AP reconciliations that were tested as of the interim date.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2006	T&I - Expenditure cycle TOC	3.3			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2006	T&I - Edited expenditure cycle workpapers.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2006	T&I - Reviewed payroll cycle walkthroughs, narratives, etc.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2006	T&I - Reviewed expenditure cycle workpapers with leadership.	2.4			A1
Peterson	Christopher A.	CAP	Manager	10/9/2006	Reviewed cleared Hyperion comments.	0.4			A1
Peterson	Christopher A.	CAP	Manager	10/9/2006	Review A/R Dayton SSC CAAT - provided comments to K. Barber to clear.	2.6			A1
Ranney	Amber C.	ACR	Senior	10/9/2006	Dayton-Interim-tying out AR CAAT workpapers.	3.1			A1
Ranney	Amber C.	ACR	Senior	10/9/2006	Dayton - Interim-working with E&C team to ensure appropriate AR balances were audited at Dayton.	1.0			A1
Ranney	Amber C.	ACR	Senior	10/9/2006	Dayton - Interim-detail reviewing Packard AR Confirmation testing and following up on open items with the client.	2.8			A1
Ranney	Amber C.	ACR	Senior	10/9/2006	Discussing changes to scope analysis with team.	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	10/9/2006	Disc w/ J. Beckman re: team approach to audit and FIN 48	0.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/9/2006	Drafting of the PBC List for AHG, including the request for Q3	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/9/2006	E&C - Inventory Interim Testing	5.7			A1
Saimoua	Omar Issam	OIS	Staff	10/9/2006	AHG - Obtained the raw payroll data and formatted it to perform the payroll sample selection.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	10/9/2006	E&C - Obtained the raw payroll data and formatted it to make a selection for control testing.	1.2			A1
Saimoua	Omar Issam	OIS	Staff	10/9/2006	E&C - Met with M. Adams to gain an understanding of the AR Hyperion balances and there reconciliation to the SAP balances.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	10/9/2006	E&C - Prepared the AR Hyperion balance reconciliation to the SAP balances and identified what AR accounts to obtain reconciliations for.	4.7			A1
Sheckell	Steven F.	SFS	Partner	10/9/2006	Review various corporate documents.	4.9			A1
Sheckell	Steven F.	SFS	Partner	10/9/2006	Review audit scope and planning docs.	3.1			A1
Simpson	Jamie	JS	Senior Manager	10/9/2006	General review of Dayton interim wps.	1.1			A1
Stille	Mark Jacob	MJS	Senior	10/9/2006	Review of PwC application controls testing.	3.8			A1
Stille	Mark Jacob	MJS	Senior	10/9/2006	Updating Hyperion DITGC and addressing review comments.	3.6			A1
Stille	Mark Jacob	MJS	Senior	10/9/2006	Printing of materials for A. Tanner for weekly status meeting.	0.4			A1
Tau	King-Sze	KST	Senior	10/9/2006	Saginaw - Discussion with B. Prueter and the rest of the E&Y Saginaw team regarding the master PBC list.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Update German contact information per A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Correspondence with A. Krabill regarding international workpapers.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Correspondence with Russia regarding Delhi- Tax services in Russia-pre-approval required.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Correspondence regarding E&C TDPE.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Coordination of Delphi - Meeting with J. Williams.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Coordination of Delphi Outsourcing and Systems Conversions Meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Provide copy of Reported entities regarding Delphi Corporation per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Correspondence with K. Barber regarding DGL Access.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Correspondence with Delphi regarding DGL Access; place RTS request accordingly.	0.9			A1
Barber	Keith A.	KAB	Senior	10/10/2006	SAP/JE - Discussions with Delphi Internal Audit, Delphi SAP Team, Delphi IT Helpdesk to resolve SAP Production issues.	4.2			A1
Barwin	Kristen N.	KNB	Staff	10/10/2006	E&C - Document SAS 65 testing	3.4			A1
Barwin	Kristen N.	KNB	Staff	10/10/2006	E&C - Document Investments Interim Workpapers	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/10/2006	E&C - Understand Expenditure Independent Testing	2.4			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	Corporate Interim - Discussions with A. Ranney and E. Marold regarding Other Accrued liabilities at Corporate.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	DPSS Interim - Review of inventory substantive and TOC procedures.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	DPSS Interim - Review of Revenue and Purchasing cycle substantive workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	E&S Interim - Review of interim AP substantive workpaper documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	E&S Interim - Review of inventory test of control and substantive workpapers.	2.1			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	E&S Interim - Call with E&Y team in Korea to discuss Sungwoo/HMC product liability issue.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	E&S Interim - Call with M. McWhorter to discuss Sungwoo/Hyundai product liability issues.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	E&S Interim - Reviewed interim open items with E. Marold and discussed action plan for completion.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/10/2006	E&S Interim - Review of documentation related to Product liability issue at Sungwoo/HMC.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	E&S Interim - Call with J. Henning regarding documentation related to Product liability issue at Sungwoo/HMC.	0.2			A1
Chamarro	Destiny D.	DDC	Staff	10/10/2006	Saginaw - Revenue TOC	0.9			A1
Chamarro	Destiny D.	DDC	Staff	10/10/2006	Saginaw - Inventory TOC	1.1			A1
Chamarro	Destiny D.	DDC	Staff	10/10/2006	Saginaw - Meet with Bon to discuss open items	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/10/2006	Saginaw - Worked on attaining Hyperion and DGL TB	1.2			A1
Chamarro	Destiny D.	DDC	Staff	10/10/2006	Saginaw - Worked on AR with D. Gustin and B. Beam	3.8			A1
Chamarro	Destiny D.	DDC	Staff	10/10/2006	Saginaw - Meet with D. Houston and attained some inventory reconciliations	0.7			A1
Craig	Tashawna N.	TNC	Staff	10/10/2006	Saginaw - Interim testing for PPE	1.6			A1
Craig	Tashawna N.	TNC	Staff	10/10/2006	Saginaw - Interim testing for Accounts Payable	2.9			A1
Craig	Tashawna N.	TNC	Staff	10/10/2006	Saginaw - Independent test of controls for Employee Cost Cycle	3.4			A1
Ford	David Hampton	DHF	Staff	10/10/2006	Put the treasury testing program and controls into the AWS file.	5.7			A1
Ford	David Hampton	DHF	Staff	10/10/2006	Testing controls in the expenditure cycle for Packard.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/10/2006	E&C - Development and review of current liabilities asset approach.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/10/2006	E&C - Discussion and review of inventory costing procedures and methodology .	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/10/2006	Planning - work on audit plan for year end	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/10/2006	Planning - adjustments to audit scope worksheet for tax, send to A. Krabill and the tax team accordingly.	0.5			A1
Henning	Jeffrey M.	JMH	Partner	10/10/2006	E&S - Sungwoo conference call re: product liability	0.9			A1
Horner	Kevin John	KJH	Staff	10/10/2006	T&I Interim: updated summary conclusions spreadsheet for inventory cycle test of controls results	1.4			A1
Horner	Kevin John	KJH	Staff	10/10/2006	T&I Interim: review management's testing of controls for the inventory cycle for Lockport	3.9			A1

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Horner	Kevin John	KJH	Staff	10/10/2006	T&I Interim: requested ZAPI_COMP report from J. Sienkiewicz for Columbus to tie test counts out	0.3			A1
Horner	Kevin John	KJH	Staff	10/10/2006	T&I Interim: started review of management's test of controls for the inventory cycle for Division HQ	3.9			A1
Kearns	Matthew R.	MRK	Senior	10/10/2006	E&C - Reviewing SOX work performed by E&Y staff members covering the expenditure process	4.3			A1
Kearns	Matthew R.	MRK	Senior	10/10/2006	E&C - Assisting E&Y staff members with questions regarding interim substantive audit	0.7			A1
Kearns	Matthew R.	MRK	Senior	10/10/2006	E&C - Reviewing interim audit work prepared by E&Y staff member regarding prepaids balances	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2006	Finalization of AWS changes to the international file.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2006	E&S - Review of interim workpapers.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2006	DPSS - Review of interim workpapers.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2006	E&S - Preparation for and conference call with J. Henning, M. Boehm J.B. Kim and S.J. Choi to discuss the accounting for Sungwoo product liability regarding a significant customer.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2006	Corporate planning - Review of PASSA forms.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2006	Corporate planning - Review of latest version of the ASM.	1.5			A1
Marold	Erick W.	EWM	Senior	10/10/2006	Discussions with TSRS team regarding the status of our third quarter journal entry query.	1.9			A1
Marold	Erick W.	EWM	Senior	10/10/2006	Communications with internal audit regarding difficulties experienced while trying to obtain NSJE query.	1.2			A1
Marold	Erick W.	EWM	Senior	10/10/2006	Reviewed AWS to ensure that our significant risks for which controls must be addressed were correctly documented in AWS.	2.8			A1
Marold	Erick W.	EWM	Senior	10/10/2006	Prepared several different audit approaches to testing 25 payroll, revenue, and purchasing transactions at each division based on TDPE.	2.1			A1

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Martell	Michael A.	MAM	Executive Director	10/10/2006	Clearing previous comments on planning sections of AWS.	1.2			A1
Martell	Michael A.	MAM	Executive Director	10/10/2006	Packard walkthroughs and testing.	1.4			A1
Martell	Michael A.	MAM	Executive Director	10/10/2006	Hyperion testing with issue reviews.	1.4			A1
Miller	Nicholas S.	NSM	Manager	10/10/2006	Meeting with J. Volek and A. Ranney to walkthrough the treasury control validation program and develop efficiencies in the testing process.	1.0			A1
Miller	Nicholas S.	NSM	Manager	10/10/2006	T&I - Review of fixed asset testing.	4.7			A1
Miller	Nicholas S.	NSM	Manager	10/10/2006	T&I - Review of Expenditure Cycle testing.	3.2			A1
Miller	Nicholas S.	NSM	Manager	10/10/2006	T&I - Meeting with B. Kolb on fixed asset testing.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/10/2006	T&I - Time spent with J. Nicol going through expenditure cycle testing.	0.8			A1
Miller	Nicholas S.	NSM	Manager	10/10/2006	T&I - Meeting with D. Greenbury to coordinate Q3 inquiry meeting.	0.2			A1
Nicol	Jeremy M.	JMN	Staff	10/10/2006	T&I - Employee Cost Cycle Test of Controls-Independent Testing.	4.2			A1
Nicol	Jeremy M.	JMN	Staff	10/10/2006	T&I - Employee Cost Cycle TOC-Reviewed and reperformed management's testing.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	10/10/2006	T&I - Reviewed expenditure cycle and payroll cycle with leadership to develop going forward remediation.	1.8			A1
Pacella	Shannon M.	SMP	Manager	10/10/2006	Discuss testing procedures: GM	2.1			A1
Peterson	Christopher A.	CAP	Manager	10/10/2006	Further review of AR CAATs	0.5			A1
Ranney	Amber C.	ACR	Senior	10/10/2006	Corporate Interim-creating a corporate accounting PBC list for interim audit.	1.6			A1
Ranney	Amber C.	ACR	Senior	10/10/2006	Corporate Interim-Meeting with Internal Control group to discuss testing strategy for Derivatives.	1.2			A1
Ranney	Amber C.	ACR	Senior	10/10/2006	Corporate Interim-creating a PBC list for test of controls & substantive audit of the Treasury cycle.	1.9			A1
Ranney	Amber C.	ACR	Senior	10/10/2006	Proofing in changes to the ASM	1.0			A1
Ranney	Amber C.	ACR	Senior	10/10/2006	Going over creating of testing worksteps in aws for the Treasury process with staff.	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/10/2006	E&C - Inventory Interim Testing	2.1			A1

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Rothmund	Mario Valentin	MVR	Senior	10/10/2006	E&C - SAS 65 Review Inventory Controls Plants	5.2			A1
Saimoua	Omar Issam	OIS	Staff	10/10/2006	AHG - Selected the sample to be used in testing controls for the payroll process.	2.6			A1
Saimoua	Omar Issam	OIS	Staff	10/10/2006	E&C - Selected our sample by using E&Y random.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	10/10/2006	E&C - Met with J. Yurk to discuss the payroll process.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	10/10/2006	E&C - Obtained the Account reconciliations from M. Adams relating to the AR process.	2.1			A1
Simpson	Jamie	JS	Senior Manager	10/10/2006	Discussion with A. Ranney regarding pension participant data testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/10/2006	General review of Dayton interim wps.	4.1			A1
Simpson	Jamie	JS	Senior Manager	10/10/2006	Review of staffing and engagement economics analysis.	2.6			A1
Simpson	Jamie	JS	Senior Manager	10/10/2006	Time spent responding to international emails.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/10/2006	Discussion with E. Marold on Q3 journal entry testing.	0.4			A1
Stille	Mark Jacob	MJS	Senior	10/10/2006	Completion of Windows testing and observations.	3.4			A1
Stille	Mark Jacob	MJS	Senior	10/10/2006	Updating of Hyperion DITGC to include OS processes.	2.1			A1
Stille	Mark Jacob	MJS	Senior	10/10/2006	Running and downloading of SAP reports for K. Barber to support the NSJE procedures to be performed.	1.1			A1
Stille	Mark Jacob	MJS	Senior	10/10/2006	Downloading of SAP GUI to support the NSJE procedures to be performed.	0.4			A1
Tau	King-Sze	KST	Senior	10/10/2006	Saginaw - Discussion with S. Craig regarding the fixed assets rollforward.	0.3			A1
Tau	King-Sze	KST	Senior	10/10/2006	Saginaw - Time spent on reconciling the fixed assets rollforward to DGL.	0.1			A1
Tau	King-Sze	KST	Senior	10/10/2006	Saginaw - Discussion with D. Huston regarding the Sept Inventory Reconciliation.	0.1			A1
Tosto	Cathy I.	CIT	Partner	10/10/2006	Review 3rd quarter schedule/timing and follow-up on staffing	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with J. Simpson regarding Delphi Budget to Actual.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with S. Sheckell regarding Delphi Budget to Actual.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Completion of Total Hours by Division through September 1 per J. Simpson.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with S. Sheckell regarding Total Audit Budgets by Division.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with S. Sheckell regarding Delphi engagement economics - 9/29.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with K. Tau, D. Chamarro and S. Craig regarding Delphi Audit Code - Activity Codes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Review and begin revising AIM's report.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Run AIM's query for thought leadership.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with A. Krabill regarding FIN 48 meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Coordination of Outsourcing and Systems Conversions Meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with S. Kane regarding details for Delphi visit.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with A. Krabill regarding CPA Requirements - Indiana.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with N. Miller regarding S. Kane visit details/status.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Preparation of Driving Directions - Cleveland, OH to Troy, MI (Delphi Corporation) for S. Kane.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with M. Hatzfeld regarding E&C TDPE.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	10/11/2006	Review of the ASM	1.4			A1
Asher	Kevin F.	KFA	Partner	10/11/2006	General audit planning work	1.3			A1
Barwin	Kristen N.	KNB	Staff	10/11/2006	E&C - Work on Inventory for interim	2.6			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	DPSS Interim - Preparation of ASM for DPSS division.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	DPSS Interim - Discussion with A. Krabill regarding ASM for DPSS division.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	DPSS Quarterly Review - Review of Q3 legal reserve analysis and related correspondence with C. Anderson.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	DPSS Quarterly Review - Discussions with A. Krabill and E-R. Simpson to discuss responsibilities and timing for Q3 review.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	DPSS Quarterly Review - Follow up with R. Nedadur regarding Q3 client assistance.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	E&S Interim - Review of interim Accounts Receivable documentation.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	E&S Interim - Discussions with R. Hofmann and review of related correspondence regarding desired business.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	E&S Interim -Review of MobileAria asset sale memorandum.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	E&S Interim - Preparation of correspondence to M. McWhorter regarding MobileAria asset sale memorandum.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	E&S Interim - Review of translated sales agreement provided by E&Y-Korea.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	E&S Interim - Correspondence from M. McWhorter regarding Sungwoo/HMC product liability.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	Review of Q3 PBC list and related discussions with E. Marold	0.9			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	Review of Corporate Staffing Matrix to prepare for meeting with N. Miller 10/12	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/11/2006	Saginaw - Worked on interim AR	1.7			A1
Chamarro	Destiny D.	DDC	Staff	10/11/2006	Saginaw - worked on PBC listing, sent to B. Prueter for follow-up	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/11/2006	Saginaw - Interim Testing for PPE	3.1			A1

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Craig	Tashawna N.	TNC	Staff	10/11/2006	Saginaw - Interim Testing for Accounts Payable	2.1			A1
Craig	Tashawna N.	TNC	Staff	10/11/2006	Saginaw - SOX independent testing of Employee Cost Cycle	2.9			A1
DeMers	Laurie A.	LAD	Senior Manager	10/11/2006	Conference call with C. Tosto, S. Reddy, and J. Hegelmann regarding budget and scheduling follow-up call.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	10/11/2006	Discussion with J. Hegelmann regarding budget and revisions and status of work for 404, etc.	0.9			A1
Ford	David Hampton	DHF	Staff	10/11/2006	Finished entering additional controls and worksteps into the corporate AWS file.	1.7			A1
Ford	David Hampton	DHF	Staff	10/11/2006	Packard - Entered worksteps that were changed in the corporate file into the Packard file.	1.1			A1
Ford	David Hampton	DHF	Staff	10/11/2006	Packard - Worked to clean up documentation in the fixed asset and expenditure interim and control testing areas.	2.2			A1
Ford	David Hampton	DHF	Staff	10/11/2006	Packard - Organized the Packard interim, to and management review wps - checked that papers were properly filed in AWS.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/11/2006	Development of E&Y ACS interim audit strategy.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/11/2006	Review of management testing of ACS internal controls.	2.6			A1
Hegelmann	Julie Ann	JAH	Senior	10/11/2006	Work on revisions to budget as requested by A. Krabill, send to L. DeMers for review	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	10/11/2006	Discussion with L. DeMers re: revisions to the budget and presentation of budget	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/11/2006	Planning - Print out check list and AWS workplan for tax received from A. Krabill.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/11/2006	Planning - Review tax workplan received from A. Krabill.	0.3			A1
Henning	Jeffrey M.	JMH	Partner	10/11/2006	Discussion with M. Hatzfeld re: status of ACS testing	0.6			A1
Henning	Jeffrey M.	JMH	Partner	10/11/2006	AHG - Preparation for planning meeting.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	10/11/2006	AHG - Participation in planning meeting.	1.4			A1
Henning	Jeffrey M.	JMH	Partner	10/11/2006	E&S - Review memo re: sale of interest in business/divisional planning	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	10/11/2006	Packard Interim: went to Delphi HQ to sync AWS file back to server	0.6			A1
Horner	Kevin John	KJH	Staff	10/11/2006	T&I Interim: worked on tie out of test counts to ZAPI_COMP report	3.9			A1
Horner	Kevin John	KJH	Staff	10/11/2006	T&I Interim: continued cut-off testing of inventory shipments and receipts for Lockport, Columbus	3.9			A1
Horner	Kevin John	KJH	Staff	10/11/2006	T&I Interim: answered questions from J. Simpson relating to inventory interim testing	0.6			A1
Kearns	Matthew R.	MRK	Senior	10/11/2006	E&C - Preparation of schedule summarizing E&Y control testing results.	2.2			A1
Kearns	Matthew R.	MRK	Senior	10/11/2006	E&C - Reviewing E&Y staff members work performed on employee cost process	1.6			A1
Kearns	Matthew R.	MRK	Senior	10/11/2006	E&C - Assisting E&Y staff members with questions regarding independent control testing and interim audit procedures	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	Review of the September 30 CFO report.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	Meeting with J. Papelian, J. Williams, J. Montgomery, M. Loeb and S. Sheckell to discuss the FAS 5 analysis prepared as of September 30.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	DPSS - Preparation for Q3.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	E&S - Preparation for Q3.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	Review of summary from EY Korea on the Sungwoo/Hyundai issue.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	Edits to scope memo.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	Working with A. Ranney to finalize PASSA's.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	Update meeting with K. Asher and S. Sheckell on ASM and other topics.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	Discussions with Tax team regarding the audit program.	0.2			A1
Marold	Erick W.	EWM	Senior	10/11/2006	E&S - Organized and filled interim substantive procedures and test of control procedures.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	10/11/2006	Reviewed reorganization of the E&S trial balances which occurred during the third quarter.	2.1			A1
Marold	Erick W.	EWM	Senior	10/11/2006	Discussion with A. Krabill regarding requirements of rollforward template to be provided to international teams.	1.1			A1
Marold	Erick W.	EWM	Senior	10/11/2006	Prepared an excel file that can be provided to international teams that will help determine appropriate rollforward procedures as required by GAM.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/11/2006	T&I - Audit procedures on fixed asset rollforward schedules.	2.3			A1
Miller	Nicholas S.	NSM	Manager	10/11/2006	T&I - Preparation of summary memo for the fixed asset testing.	1.5			A1
Miller	Nicholas S.	NSM	Manager	10/11/2006	T&I - Accumulating additions support for the fixed asset testing.	2.8			A1
Miller	Nicholas S.	NSM	Manager	10/11/2006	T&I - Reviewing fixed asset reconciliations and auditing support for the reconciling items.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	10/11/2006	T&I - Reviewed and remediated open items within the expenditure cycle.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	10/11/2006	T&I - Revised management's payroll cycle testing and documented reperformance within the workpapers.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	10/11/2006	T&I - Performed independent tests of controls and analytics for the payroll cycle - documented the results within the workpapers.	3.4			A1
Pacella	Shannon M.	SMP	Manager	10/11/2006	Testing procedure discussion with M. Stille regarding Windows operating system.	2.1			A1
Ranney	Amber C.	ACR	Senior	10/11/2006	Corporate Interim-discussing approach for analyzing warranty reserves for total Delphi with audit team.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/11/2006	Dayton Interim-discussing AR Aging with E&C team.	0.3			A1
Ranney	Amber C.	ACR	Senior	10/11/2006	Creating PASSA's for Partner review.	3.4			A1
Ranney	Amber C.	ACR	Senior	10/11/2006	Completing required planning documents for 2006 audit.	1.6			A1
Ranney	Amber C.	ACR	Senior	10/11/2006	Discussing our AR confirm procedures with the Steering team.	1.2			A1

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Rothmund	Mario Valentin	MVR	Senior	10/11/2006	E&C - Interim Inventory testing, including test of independent controls	6.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/11/2006	Meeting with the Delphi A Internal Control Function at E&C - discussion of the Final Results of the PwC Testing	1.2			A1
Saimoua	Omar Issam	OIS	Staff	10/11/2006	AHG - Picked the payroll sample for AHG used to test the pay change control related activity.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	10/11/2006	E&C - Worked on documenting our understanding of the forecast to actual analysis of the payroll control activities.	4.1			A1
Saimoua	Omar Issam	OIS	Staff	10/11/2006	E&C - Met with M. Roeder to discuss the forecast to actual analysis in the payroll process and obtain support documents.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	10/11/2006	Revision of ASM	0.9			A1
Schwandt	Lisa N.	LNS	Staff	10/11/2006	Updating, revising, and recalculating figures in Hyperion corporate spreadsheet	2.4			A1
Schwandt	Lisa N.	LNS	Staff	10/11/2006	Creating Excel spreadsheet for all divisions including financial statement information from Hyperion	3.7			A1
Schwandt	Lisa N.	LNS	Staff	10/11/2006	Preparing CPA certification notification for traveling to different states	1.0			A1
Sheckell	Steven F.	SFS	Partner	10/11/2006	Review divisional budgets and staffing	1.9			A1
Sheckell	Steven F.	SFS	Partner	10/11/2006	International coordination	2.1			A1
Sheckell	Steven F.	SFS	Partner	10/11/2006	Update acct issues with T. Timko	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/11/2006	Review audit planning files	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	10/11/2006	Reviewed ACS workpapers and Delphi internal audit workpapers.	4.3			A1
Simpson	Emma-Rose S.	ESS	Staff	10/11/2006	Reviewed Delphi DPSS Q2 workpapers.	3.0			A1
Simpson	Jamie	JS	Senior Manager	10/11/2006	General review of inventory workpapers for T&I.	2.3			A1
Simpson	Jamie	JS	Senior Manager	10/11/2006	General review of accounts payable workpapers for T&I.	2.3			A1
Simpson	Jamie	JS	Senior Manager	10/11/2006	T&I - Discussion with N. Miller regarding T&I interim status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/11/2006	T&I - Discussion with D. Greenbury regarding impairment concerns.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/11/2006	T&I - Review of management's testing for the financial statement close and treasury cycles.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	10/11/2006	Update of Windows Observations.	0.2			A1
Stille	Mark Jacob	MJS	Senior	10/11/2006	Review of management testing of IT2.	2.9			A1
Stille	Mark Jacob	MJS	Senior	10/11/2006	Review of management testing of Integra-T.	2.9			A1
Stille	Mark Jacob	MJS	Senior	10/11/2006	Review of GM Endeavor change reports for selecting sample.	0.6			A1
Tau	King-Sze	KST	Senior	10/11/2006	Saginaw - Reviewed Master PBC list with D. Chamarro and S. Craig.	0.4			A1
Tau	King-Sze	KST	Senior	10/11/2006	Saginaw - Discussion with D. Chamarro and S. Craig regarding an open items/issues list for control testing.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Work on Total Hours by Division through September 29.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Provide copies of all budget reports per the request of S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Revisions to Total Hours by Division through September 1 per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Correspondence with J. Simpson and S. Sheckell regarding engagement economics.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Discussion with J. Simpson and B. Hamblin regarding budget to actual analysis.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Correspondence with J. Simpson regarding Total Hours by Division through September 29.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Work on updates to Delphi AIMS Query.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Coordination of Outsourcing and Systems Conversions Meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Correspondence with A. Krabill regarding Delphi Team CPA License List - Action Required.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Preparation of email to team regarding Delphi Team CPA License List - Action Required per A. Krabill.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Coordination of E&Y New MAC Address with M. Sakowski.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Coordination of E&C TDPE including conference room, etc.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Correspondence with J. Simpson regarding family tree updates.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Correspondence with J. Simpson regarding status of network connection onsite.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Coordination of IT Results Meeting.	0.2			A1
Barwin	Kristen N.	KNB	Staff	10/12/2006	E&C - Reperform Milwaukee plant 404 testing	3.2			A1
Barwin	Kristen N.	KNB	Staff	10/12/2006	E&C - Document interim inventory work	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/12/2006	E&C - Review managements testing for inventory, financial close & revenue	1.8			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	E&S Interim - Preparation of ASM for E&S division.	1.8			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	E&S Interim - Discussions with M. Rothmund and E. Marold regarding analytic review of inventory accounts.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	E&S Interim - Call with M. McWhorter to discuss Sungwoo product liability issue and ER&D analysis for Q3.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	E&S Interim - Review of substantive procedure documentation in inventory cycle.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	Discussions with N. Miller regarding Corporate staffing	0.6			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	Revisions to AWS file in preparation for PASSA review by K. Asher.	2.3			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	Discussions with A. Krabill, J. Simpson, E. Marold, N. Miller, and A. Ranney regarding Divisional Tests of 25.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	Revision to ICFC to integrate fraud risks determined in meeting with FAST group and related discussions with A. Krabill.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	10/12/2006	Saginaw - Worked on interim AR	2.3			A1

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Chamarro	Destiny D.	DDC	Staff	10/12/2006	Saginaw - Worked on interim inventory	3.6			A1
Chamarro	Destiny D.	DDC	Staff	10/12/2006	Saginaw - discussion with S. Craig regarding how to test interim AP.	1.0			A1
Craig	Tashawna N.	TNC	Staff	10/12/2006	Saginaw - Conference Call with B. Prueter	0.6			A1
Craig	Tashawna N.	TNC	Staff	10/12/2006	Saginaw - Interim Testing for Fixed Assets	0.9			A1
Craig	Tashawna N.	TNC	Staff	10/12/2006	Saginaw - Interim testing of Accounts Payable	3.2			A1
Craig	Tashawna N.	TNC	Staff	10/12/2006	Saginaw - Reviewed FA support for interim testing	2.8			A1
Craig	Tashawna N.	TNC	Staff	10/12/2006	Saginaw - Reviewed interim testing procedures with K. Tau	0.6			A1
Craig	Tashawna N.	TNC	Staff	10/12/2006	Saginaw - Met with Destiny C. regarding interim testing of Accounts Payable	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/12/2006	E&C - Preparation for TDPE.	7.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/12/2006	E&C - Review of investments in unconsolidated subsidiaries.	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	10/12/2006	Work on year-end audit plan	2.1			A1
Henning	Jeffrey M.	JMH	Partner	10/12/2006	E&S - SDE accounting memo	0.7			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: met with J. Sienkiewicz to discuss tie out c test counts and try to obtain reports that would enable us to do so, received ZAPIR_COMP reports from John.	1.2			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: received sync file of AWS file from N. Miller.	0.4			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: finished documentation for cut-off testing for inventory cycle	0.6			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: tied out test counts to ZAPIR_COMP report for Lockport location	1.4			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: answered questions from J. Nicol regarding tie out of test counts	0.6			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: updated memo on controls testing for inventory cycle based on results of testing	1.4			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: gave instructions to J. Nicol, on how to tie out test counts for Columbus and CMM locations	0.6			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: read through review notes left by J. Simpson regarding inventory interim work procedures	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: reviewed management's testing of control 2.3.2-1 and 2.3.2-2 regarding the 2-way match around receipts of materials	2.2			A1
Kearns	Matthew R.	MRK	Senior	10/12/2006	Working on preparing an agenda and putting together a prep package for the E&Y, E&C internal team directed planning event being held on 10/13	7.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	Review of PASSA's	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	Meeting with J. Simpson, E. Marold and M. Boehm to discuss test of 25 approach.	0.9			A1
Marold	Erick W.	EWM	Senior	10/12/2006	Prepared/updated the interim client assistance request.	2.1			A1
Marold	Erick W.	EWM	Senior	10/12/2006	Obtained documentation for and reviewed the setoff activity recorded during the second quarter.	2.1			A1
Marold	Erick W.	EWM	Senior	10/12/2006	E&S - Review of the Denso accounting memo prepared by the E&S division during the third quarter.	2.1			A1
Marold	Erick W.	EWM	Senior	10/12/2006	Reviewed AWS guidelines and updated AWS files to be in accordance with guidelines.	1.9			A1
Miller	Nicholas S.	NSM	Manager	10/12/2006	Review of corporate budget and scheduling with M. Boehm.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/12/2006	Prep M. Pikos for interim Packard audit procedures.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/12/2006	Packard - Preparation for interim procedures to be performed the week of 10/16.	0.7			A1
Miller	Nicholas S.	NSM	Manager	10/12/2006	Finalize the "Risks for which controls must be addressed" document. Update it for new ICFC fraud risks. Identify the unique audit procedures we will be completing to address these risks.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/12/2006	Prep for T&I quarterly procedures to be performed beginning the week of 10/16/06.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2006	T&I - Performing payroll cycle TOC.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2006	T&I - Performing expenditure cycle TOC.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2006	T&I - Meeting with E. Creech regarding the expenditure cycle.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2006	T&I - Meeting with R. Burrell regarding the expenditure cycle.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	10/12/2006	T&I - Performing tie in of inventory test counts for T&I plants.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2006	T&I - Meeting with J. Sienkiewicz regarding the expenditure cycle.	1.0			A1
Pacella	Shannon M.	SMP	Manager	10/12/2006	Testing procedure discussion for GM and Windows.	1.1			A1
Pikos	Matthew C.	MCP	Senior	10/12/2006	Obtaining badge, setting up network connection at the Delphi Corporate Office	0.3			A1
Pikos	Matthew C.	MCP	Senior	10/12/2006	Review of managements testing related to the Inventory controls at the Packard division	0.8			A1
Pikos	Matthew C.	MCP	Senior	10/12/2006	Packard - Reviewing the expenditure cycle and fixed asset cycle walkthrough documents to get familiar with the processes in these areas.	2.2			A1
Pikos	Matthew C.	MCP	Senior	10/12/2006	Performing the detail review of the interim fixed asset substantive procedures for the Packard Division	5.3			A1
Pikos	Matthew C.	MCP	Senior	10/12/2006	Performing the detail review of the expenditure test of control procedures for the Packard Division	0.4			A1
Ranney	Amber C.	ACR	Senior	10/12/2006	Corporate Interim-review Pension testing requirements.	1.1			A1
Ranney	Amber C.	ACR	Senior	10/12/2006	Creating PASSA's for partner review.	3.3			A1
Ranney	Amber C.	ACR	Senior	10/12/2006	Review remaining planning items necessary to complete.	2.1			A1
Ranney	Amber C.	ACR	Senior	10/12/2006	Going over PBC list with Seniors for Corporate Interim Audit.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/12/2006	E&C - Inventory Reserve test/ LCM	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/12/2006	Preparation of the E&C TDPM with M. Hatzfeld and M. Kearns	5.6			A1
Saimoua	Omar Issam	OIS	Staff	10/12/2006	E&C - Finished preparing the Forecast to actual analysis related to the payroll process.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	10/12/2006	E&C - Finished the E-Lead after receiving updated SAP reports and prepared a flux analysis that was sent to M. Adams for completion.	3.5			A1
Saimoua	Omar Issam	OIS	Staff	10/12/2006	E&C - Met with M. Roeder to clear up any open items on the forecast to actual analysis and obtained additional support documents for the FSCP related control activity.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	10/12/2006	Status update with T. Timko, J. Williams and A. Brazier	1.9			A1
Sheckell	Steven F.	SFS	Partner	10/12/2006	Review planning with A. Krabill and J. Simpson	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	10/12/2006	ACS - Researched E&Y responsibility when dealing wit outside service organizations.	3.8			A1
Simpson	Emma-Rose S.	ESS	Staff	10/12/2006	Discussed ACS testing plain with E&Y management.	0.8			A1
Simpson	Jamie	JS	Senior Manager	10/12/2006	Discussion with A. Ranney regarding pension participan testing.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/12/2006	Discussion with independence group regarding GIS system.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/12/2006	Discussion with H. Aquino regarding engagement economics.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/12/2006	Review of ICFC document.	1.8			A1
Simpson	Jamie	JS	Senior Manager	10/12/2006	Time spent making changes to ICFC.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/12/2006	Discussion with M. Boehm, N. Miller and E. Marold regarding test of transactions.	0.6			A1
Stille	Mark Jacob	MJS	Senior	10/12/2006	Documentation of review of managements testing for IT2.	0.9			A1
Stille	Mark Jacob	MJS	Senior	10/12/2006	Documentation of review of managements testing for Integra-T	0.9			A1
Stille	Mark Jacob	MJS	Senior	10/12/2006	Selection of program change sample from endeavor change listings for GM.	1.1			A1
Tau	King-Sze	KST	Senior	10/12/2006	Saginaw - Reviewed fixed assets documents received from client.	1.0			A1
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Correspondence with J. Simpson and M. Hatzfeld regarding T&E incurred by division and estimate to complete.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Coordination of Legal Inquiry Process Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Deliver guidance on FAS 144 to T. Timko per A. Krabill.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Coordination of Outsourcing and Systems Conversions Meeting.	0.4			A1

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Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Preparation of memo with guidance on FAS 144 per A. Krabill for T. Timko.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Correspondence with team regarding E&C TDPE.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Coordination of meeting with S. Sheckell and J. Whitson.	0.2			A1
Barwin	Kristen N.	KNB	Staff	10/13/2006	E&C - Reperform Milwaukee plant testing	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/13/2006	E&C - Document and discuss interim investment work with client	3.8			A1
Chamarro	Destiny D.	DDC	Staff	10/13/2006	Saginaw - worked on interim Inventory	1.4			A1
Chamarro	Destiny D.	DDC	Staff	10/13/2006	Saginaw - Team meeting with M. Hatzfeld to discuss issues.	4.5			A1
Craig	Tashawna N.	TNC	Staff	10/13/2006	Saginaw - Interim testing for FA	2.4			A1
Craig	Tashawna N.	TNC	Staff	10/13/2006	Saginaw - Met with K. Tau regarding interim testing for Fixed Assets	1.1			A1
Craig	Tashawna N.	TNC	Staff	10/13/2006	Saginaw - Meeting with M. Hatzfeld regarding SAS 65 and Interim testing issues.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/13/2006	E&C - Attend TDPE with J. Henning, S. Sheckell and E&C team.	2.6			A1
Henning	Jeffrey M.	JMH	Partner	10/13/2006	Attend E&C TDPE.	3.1			A1
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: tested clerical accuracy of Excel dump of inventory subledger	0.3			A1
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: worked on revenue cycle test of controls and updated memo for test results	1.2			A1
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: signed-off on worksteps for inventory cycle in AWS and organized workpapers for review	0.6			A1
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: discussed with N. Miller procedures to perform to testing of inventory subledger	0.4			A1
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: discussed with N. Miller management's test results of 2-way match in inventory cycle	0.6			A1
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: went with C. Tompkins to sales department to try to obtain pay-on-consumption contracts for testing	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: e-mailed gross margins by location spreadsheet to C. Tompkins to obtain explanations for fluctuations.	0.2			A1
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: met with C. Tompkins to discuss getting inventory subledgers and explanations for gross margin fluctuations	1.2			A1
Imberger	Guido	GI	Senior Manager	10/13/2006	Saginaw - Team discussion regarding on status of the interim audit, SAS 65.	1.4			A1
Kearns	Matthew R.	MRK	Senior	10/13/2006	E&C - Updating status schedule of interim audit	0.7			A1
Kearns	Matthew R.	MRK	Senior	10/13/2006	E&C - Meeting with G. Halleck to discuss PP&E balance as of 9.30 and supporting schedule	0.5			A1
Kearns	Matthew R.	MRK	Senior	10/13/2006	Participating in the E&C internal team directed planning event meeting with engagement executives	4.6			A1
Kearns	Matthew R.	MRK	Senior	10/13/2006	E&C - Preparing a prep package for internal team directed planning event meeting held today with engagement executives	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	DPSS - Review of SOPA's.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	E&S - Interim update with M. Boehm.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	Discussion of the ICFC with J. Simpson.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	Preparation of planning documents for K. Asher's review.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	Review of Q3 consolidated data.	1.2			A1
Marold	Erick W.	EWM	Senior	10/13/2006	E&S - Travel time to Kokomo, IN.	3.8			A1
Miller	Nicholas S.	NSM	Manager	10/13/2006	Packard - Preparation of summary detail of TPE for K. Asher to review.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/13/2006	Time spent making additional changes to the significant risk documents.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/13/2006	T&I - Time spent reviewing payroll workpapers.	3.3			A1
Miller	Nicholas S.	NSM	Manager	10/13/2006	T&I - Answering inventory questions for K. Horner.	0.2			A1
Miller	Nicholas S.	NSM	Manager	10/13/2006	T&I - Input of additional worksteps not yet in the engagement.	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/13/2006	T&I - Review of control testing procedures for credits/debits in AP.	0.3			A1
Miller	Nicholas S.	NSM	Manager	10/13/2006	T&I - Time spent talking through payroll review notes with J. Nicols.	0.3			A1
Miller	Nicholas S.	NSM	Manager	10/13/2006	T&I - Review of documentation received to support our control testing for the tooling contracts.	0.5			A1
Nicol	Jeremy M.	JMN	Staff	10/13/2006	T&I - Performing payroll TOC.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	10/13/2006	T&I - Discussing employee cost cycle TOC with leadership.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	10/13/2006	T&I - Reviewing and cleaning up employee cost cycle workpapers.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	10/13/2006	T&I - Reviewing management's testing regarding expenditure cycle.	1.9			A1
Pacella	Shannon M.	SMP	Manager	10/13/2006	Steering workpaper review.	1.2			A1
Pacella	Shannon M.	SMP	Manager	10/13/2006	Discuss status on NSJE CAAT with K. Barber.	0.5			A1
Pikos	Matthew C.	MCP	Senior	10/13/2006	Performing the detail review of the expenditures test of control procedures for the Packard Division	5.8			A1
Pikos	Matthew C.	MCP	Senior	10/13/2006	Review of managements testing related to the Inventory controls at the Packard division	2.2			A1
Ranney	Amber C.	ACR	Senior	10/13/2006	Dayton Interim-following up on Packard AR open items.	1.5			A1
Ranney	Amber C.	ACR	Senior	10/13/2006	Completing required planning documents.	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/13/2006	E&C - Meeting with M. Kloss to discuss open items, relating to the inventory cycle.	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/13/2006	AHG - Meeting with G. Anderson to discuss results of Q3 and the related audit impact	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/13/2006	E&C - Attend team directed planning meeting with S. Sheckell, J. Henning, M. Hatzfeld.	3.5			A1
Saimoua	Omar Issam	OIS	Staff	10/13/2006	E&C - Attended the Team Directed Planning Event	3.1			A1
Saimoua	Omar Issam	OIS	Staff	10/13/2006	E&C - Met with M. Adams to discuss the AR reserve process	1.8			A1
Saimoua	Omar Issam	OIS	Staff	10/13/2006	E&C - Prepared for the TDPE meeting and helped put together support documents	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/13/2006	Powertrain planning update	2.6			A1
Simpson	Emma-Rose S.	ESS	Staff	10/13/2006	Preparation of memo summarizing work plan for ACS.	2.7			A1

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Simpson	Emma-Rose S.	ESS	Staff	10/13/2006	ACS - Research on the use of service organizations as it relates to ACS.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/13/2006	Participated in a meeting to discuss progress on ACS issues	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/13/2006	Discussion with S. Sheckell and A. Krabill regarding impairment analysis.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/13/2006	Discussion with A. Krabill regarding the ICFC.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/13/2006	Discussion with A. Krabill, S. Sheckell and K. Asher regarding test of transactions.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/13/2006	Participated in Saginaw update meeting.	2.1			A1
Stille	Mark Jacob	MJS	Senior	10/13/2006	Time spent documenting walkthrough of Integra-T application in DITGC.	3.8			A1
Stille	Mark Jacob	MJS	Senior	10/13/2006	Time spent documenting walkthrough of Integra-T application in DITGC.	3.6			A1
Stille	Mark Jacob	MJS	Senior	10/13/2006	Meeting with C. Courtade to perform walkthrough of Treasury applications.	0.8			A1
Tau	King-Sze	KST	Senior	10/13/2006	Saginaw - Reviewed CIP reconciliation to ensure S. Craig received all the needed supporting documents.	1.1			A1
Tau	King-Sze	KST	Senior	10/13/2006	Saginaw - Discussion with S. Craig regarding the procedures that she needed to perform on the CIP reconciliation.	0.4			A1
Tau	King-Sze	KST	Senior	10/13/2006	Saginaw - Meeting with our team to discuss our audit status and conclusions on our approach on the audit going forward.	4.0			A1
Horner	Kevin John	KJH	Staff	10/14/2006	T&I Interim: mailed consigned inventory confirmations	0.2			A1
Horner	Kevin John	KJH	Staff	10/14/2006	T&I Interim: sent sync file of AWS engagement to serve at Delphi HQ	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/14/2006	Review of hours by division/area for September.	1.6			A1
Simpson	Jamie	JS	Senior Manager	10/14/2006	Preparation of emails to China and Brazil regarding fees.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	10/15/2006	Preparation for weekly status report across all divisions	0.7			A1
Miller	Nicholas S.	NSM	Manager	10/15/2006	Travel time to Warren, OH to work on the Packard engagement.	3.0			A1
Pacella	Shannon M.	SMP	Manager	10/15/2006	Review DGL and Steering workpapers to support testing procedures performed.	3.5			A1

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Pikos	Matthew C.	MCP	Senior	10/15/2006	Travel time to Warren, OH to work on the interim audit of the Delphi Packard division.	3.0			A1
Simpson	Jamie	JS	Senior Manager	10/15/2006	Review of China ASM's for three locations.	0.8			A1
Simpson	Jamie	JS	Senior Manager	10/15/2006	Preparation of email to E&Y China team on comments on ASMs.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with M. Kearns and J. Simpson regarding Omar's time.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Work on Total Hours by Division through September 29 per J. Simpson's changes.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with J. Simpson regarding Delphi Australia - Budget & Fee.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with J. Simpson regarding Delphi China - Packard and Dynamics & Propulsion (Chassis) ASM and C5.1.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Coordination of pension meeting per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with A. Krabill and L. Schwandt regarding Timko agenda.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with J. Simpson regarding Delphi Tear CPA License List - Action Required.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with K. Barber regarding DGL Access.	0.2			A1
Asher	Kevin F.	KFA	Partner	10/16/2006	Management status meeting on the audit	1.1			A1
Barwin	Kristen N.	KNB	Staff	10/16/2006	E&S -Reperform SAS 65 Testing Revenue	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/16/2006	E&S - Reperform SAS 65 Testing Expenditure	0.6			A1
Barwin	Kristen N.	KNB	Staff	10/16/2006	E&S - Reperform SAS 65 Testing for treasury	2.5			A1
Barwin	Kristen N.	KNB	Staff	10/16/2006	E&S - Travel time to Kokomo, IN.	4.6			A1
Barwin	Kristen N.	KNB	Staff	10/16/2006	Review Open Items list and understand E&S interim procedures	0.6			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	Corporate Interim - Review of SOP 96-1 and discussion with L. Schwandt related to research of competitors environmental disclosures.	0.5			A1

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Boehm	Michael J.	MJB	Manager	10/16/2006	DPSS Interim - Review of Cuneo E&O Calculation and discussion of audit approach with E-R. Simpson.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	DPSS Interim - Review of audit approach related to warranty reserves (CE and VE) with E-R. Simpson.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	DPSS Interim - Review of detail Plainfield E&O calculation and discussions of audit approach with A. Krabill and E-R. Simpson.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	DPSS Interim - Review of materials related to XM subsidy receivable and related discussions with C. Three and E-R. Simpson	1.2			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	DPSS Interim - Review of documentation related to AR Billing Adjustments and discussion of AR reserve audit approach with E-R. Simpson.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	DPSS Quarterly Review - Status update meeting with R. Nedadur	0.3			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	DPSS Quarterly Review - Review of balance sheet analytic provided by DPSS.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	E&S Quarterly Review - Discussions with E. Marold regarding status of Q3 procedures	0.4			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	Discussions with A. Krabill regarding ICFC	0.2			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	Revision to entity level control documentation with ICFC.	1.4			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	Discussions with A. Krabill regarding divisional tests of 25 transactions in revenue, purchase, and payroll cycles.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	Participated in quarterly environmental matters meetings with M. Loeb, M. Hester, and J. Hunt.	1.7			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	Review of material provided by M. Hester and J. Hunt in preparation for quarterly environmental meeting.	1.1			A1
Cash	Kevin L.	KLC	Partner	10/16/2006	Review of walkthroughs and test results	2.8			A1
Cash	Kevin L.	KLC	Partner	10/16/2006	Review of controls classification and consideration of significance of applications -	1.9			A1
Chamarro	Destiny D.	DDC	Staff	10/16/2006	Saginaw - Performed TOC for Revenue	3.7			A1
Chamarro	Destiny D.	DDC	Staff	10/16/2006	saginaw - Performed TOC for inventory	3.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	10/16/2006	Travel time to/from the Steering Division in Saginaw.	1.1			A1
Craig	Tashawna N.	TNC	Staff	10/16/2006	Saginaw - Updated the Summary of Controls	3.1			A1
Craig	Tashawna N.	TNC	Staff	10/16/2006	Saginaw - Reperformed mgts test of controls for all controls deemed ineffective in the FA cycle.	5.9			A1
DeMers	Laurie A.	LAD	Senior Manager	10/16/2006	Conference call with C. Tosto, J. Hegelmann, J. Beckman, and S. Reddy regarding approach to Qtly and YE audit procedures for SALT, FIN 48 discussion as it related to SALT, and requesting input from SALT regarding budget for normal Q and YE work.	0.8			A1
Ford	David Hampton	DHF	Staff	10/16/2006	Packard - Inquiring about and documenting how the AP clearing accounts work.	0.9			A1
Ford	David Hampton	DHF	Staff	10/16/2006	T&I - Working on the revenue control testing process.	3.1			A1
Gerber	Katherine A.	KAA	Senior	10/16/2006	T&I - Obtain items from PBC Listing	0.9			A1
Gerber	Katherine A.	KAA	Senior	10/16/2006	T&I - Warranty Reserve Interim/404 Testing	1.2			A1
Gerber	Katherine A.	KAA	Senior	10/16/2006	T&I - Interim/404 Testing of Inventory E&O Reserve	3.3			A1
Gerber	Katherine A.	KAA	Senior	10/16/2006	T&I - Discuss questions for the Interim/404 Testing of FSCP and Revenue Cycle	1.1			A1
Gerber	Katherine A.	KAA	Senior	10/16/2006	T&I - Tooling Interim/404 Testing and going over tooling question from AR testing (Dayton)	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	10/16/2006	Q3 - Call J. Erickson re: status of Q3 workpapers	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/16/2006	Q3 - send C. Tosto update e-mail on status of Q3 workpapers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/16/2006	Q3 - preparation of e-mail to C. Tosto with additional status update on info received (none received) regarding Q3 workpapers from J. Erickson.	0.2			A1
Henning	Jeffrey M.	JMH	Partner	10/16/2006	Review ACS controls test strategy	1.0			A1
Henning	Jeffrey M.	JMH	Partner	10/16/2006	Conf. call re: divisional scheduling for interim	0.3			A1
Henning	Jeffrey M.	JMH	Partner	10/16/2006	Scheduling quarterly review dates/times across divisions	0.4			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: updated revenue cycle test of controls memo	1.2			A1

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Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: worked on review of bad debt reserve calculation for Q3	1.6			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: obtained trial balance as of 9/30/06 from I. Smith.	0.4			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: finished and signed-off on employee cost test of controls worksteps	0.8			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: discussion with N. Miller, regarding employee cost test of controls.	0.2			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: worked on testing of review of contracts for revenue cycle test of controls	2.1			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: travel time to Warren, OH to work at Delphi Packard for the week	3.6			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: worked on supporting documentation for pass-by shipment selection for revenue cycle test of controls	1.1			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: discussion with N. Miller regarding procedures to be performed during the week relating to test of controls and A/R reserve	0.2			A1
Imberger	Guido	GI	Senior Manager	10/16/2006	Saginaw - Conference call with J. Perkins regarding changes in audit approach, regular interim audit related.	0.4			A1
Kearns	Matthew R.	MRK	Senior	10/16/2006	E&C - Assisting E&Y staff members with interim work	1.7			A1
Kearns	Matthew R.	MRK	Senior	10/16/2006	E&C - Reviewing interim audit procedures performed by E&Y staff members	3.4			A1
Kearns	Matthew R.	MRK	Senior	10/16/2006	E&C - Reviewing work performed by E&Y staff members related to SAS 65 testing	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	DPSS - Status update.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	E&S - Status update.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	Discussion with M. Boehm regarding changes to the ICFC to incorporate Delphi entity level controls.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	Review of audit scoping with 9/30 information.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	Q3 environmental meeting.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	Review of the final tax scoping.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	Preparation of tax supplemental audit procedures.	0.5			A1
Marold	Erick W.	EWM	Senior	10/16/2006	E&S - Coordination with plant personnel for entering fabrication facility.	0.8			A1
Marold	Erick W.	EWM	Senior	10/16/2006	E&S - Meeting with C. Ridel to discuss status of client assistance request.	1.3			A1
Marold	Erick W.	EWM	Senior	10/16/2006	E&S - Reviewed Q3 accounting memo regarding the sale of SCE (equity owned joint venture).	1.6			A1
Marold	Erick W.	EWM	Senior	10/16/2006	E&S - Attended Fabrication Training such that we could observe Integrated Circuit cycle counts.	2.1			A1
Marold	Erick W.	EWM	Senior	10/16/2006	E&S - Reviewed the status of the Mexico physical inventory observations and documented open items.	2.2			A1
Miller	Nicholas S.	NSM	Manager	10/16/2006	Packard - Discuss investments with S. Reinhart.	0.1			A1
Miller	Nicholas S.	NSM	Manager	10/16/2006	Meet with C. Zerull at the Packard Division.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/16/2006	Packard - Preparation of investments accounting summary memo.	1.8			A1
Miller	Nicholas S.	NSM	Manager	10/16/2006	Review of investments workpapers at the Packard Division.	4.2			A1
Miller	Nicholas S.	NSM	Manager	10/16/2006	Packard - Discuss interim status and Q3 audit procedures with M. Pikos.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/16/2006	T&I - Reviewing F/S close narratives and walkthroughs.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	10/16/2006	T&I - Performed independent testing of f/s close cycle.	3.3			A1
Nicol	Jeremy M.	JMN	Staff	10/16/2006	T&I - Reviewing management's testing of the F/S close cycle	3.5			A1
Pacella	Shannon M.	SMP	Manager	10/16/2006	Meeting with Internal Audit to discuss issue with retrieving data for Q3 NSJE.	1.1			A1
Pikos	Matthew C.	MCP	Senior	10/16/2006	Packard - Fixed asset interim procedures	3.8			A1
Pikos	Matthew C.	MCP	Senior	10/16/2006	Packard - Performing interim procedures on the warrant accrual	1.9			A1
Pikos	Matthew C.	MCP	Senior	10/16/2006	Performing substantive audit procedures on the excess and obsolete inventory reserves for Packard	4.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	10/16/2006	Corporate Interim-creating a rollforward of warranty reserves by division for analysis.	3.1			A1
Ranney	Amber C.	ACR	Senior	10/16/2006	Dayton Interim-looking at credits to A/R and the offsetting debits.	0.7			A1
Ranney	Amber C.	ACR	Senior	10/16/2006	Quarterly Review-reviewing Q3 analytics and requesting explanations from the client.	1.6			A1
Ranney	Amber C.	ACR	Senior	10/16/2006	Quarterly Review-sending out consolidating Hyperion schedules to each division team.	0.5			A1
Ranney	Amber C.	ACR	Senior	10/16/2006	Quarterly Review-Meeting with client to discuss Q3 Minority Interest adjustment, and other requested schedules for the Q3 Review.	1.9			A1
Reddy	Smitha Pingli	SPR	Manager	10/16/2006	Conf call w/ L. DeMers, J. Beckman, C. Tosto, and J. Hegelmann re: FIN 48 & provision review coordination, next steps.	1.0			A1
Rothmund	Mario Valentin	MVR	Senior	10/16/2006	E&C - Review of the SAS65 Milwaukee Plant Retest	3.3			A1
Saimoua	Omar Issam	OIS	Staff	10/16/2006	E&C - Prepared the fixed asset PBC list and obtained an understanding of the procedures to be performed for independent testing.	4.6			A1
Schwandt	Lisa N.	LNS	Staff	10/16/2006	E&C - Selecting samples from receipt files for E&C	0.6			A1
Schwandt	Lisa N.	LNS	Staff	10/16/2006	Preparing E&S Hyperion comparisons between periods	0.4			A1
Schwandt	Lisa N.	LNS	Staff	10/16/2006	Preparing T. Timko Agenda for Audit Status Q3 Meeting	0.5			A1
Schwandt	Lisa N.	LNS	Staff	10/16/2006	Copying financial information from Hyperion into the excel spreadsheet	1.1			A1
Schwandt	Lisa N.	LNS	Staff	10/16/2006	Reorganizing information in Hyperion files to meet the current division organization	2.9			A1
Sheckell	Steven F.	SFS	Partner	10/16/2006	International coordination	1.4			A1
Sheckell	Steven F.	SFS	Partner	10/16/2006	Status update meeting with T. Timko and team	1.4			A1
Sheckell	Steven F.	SFS	Partner	10/16/2006	Review audit planning	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/16/2006	DPSS - Selected sample E&O reserve items for testing.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/16/2006	DPSS - Reviewed PBC's submitted by client for the various reserves.	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	10/16/2006	DPSS - Made appointment with T. Hummel to discuss VE warranty reserve.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	10/16/2006	DPSS - Discussed Warranty Reserve rollforward with DPSS employee P. Kratz.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/16/2006	DPSS - Discussed workplan for each DPSS significant reserve with M. Boehm.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/16/2006	DPSS - Reviewed Q2 Warranty accrual wps. requested appropriate documentation from client.	1.3			A1
Simpson	Jamie	JS	Senior Manager	10/16/2006	Preparation of summary of timing to international teams.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/16/2006	Conf. call with E&Y China regarding status of audit work.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/16/2006	Discussion with S. Pacella regarding journal entry testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/16/2006	Preparation of journal entry testing summary for internal audit for Q3.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	10/16/2006	Review SEC Audit Independence Confirmations from non-U.S. locations relating to tax services and contingent fees	2.2			A1
Stille	Mark Jacob	MJS	Senior	10/16/2006	Time spent clearing and addressing DGL testing comments.	1.9			A1
Stille	Mark Jacob	MJS	Senior	10/16/2006	Time spent documenting the Integra-T and IT2 walkthroughs.	3.2			A1
Stille	Mark Jacob	MJS	Senior	10/16/2006	Time spent clearing and addressing Steering testing comments.	1.9			A1
Tau	King-Sze	KST	Senior	10/16/2006	Saginaw - Prepared Q3 review PBC list.	0.9			A1
Tau	King-Sze	KST	Senior	10/16/2006	Saginaw - Documentation on control testing.	1.6			A1
Tosto	Cathy I.	CIT	Partner	10/16/2006	Call with SALT team regarding 3rd quarter work	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Provide copies of attachments to Delphi China Packard and Dynamics & Propulsion (Chassis) ASM per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with J. Hasse regarding E&Y New MAC Address.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with A. Ranney and J. Simpson regarding Hyperion - Basic Training.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with L. Bacik and M. Boehm regarding Question regarding License requirements in Indiana.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with J. McBride regarding serial number.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Escort J. McBride, M. Wang and P. Lee to security office for badge.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Obtained signed badge form from J. Hasse for J. McBride, M. Wang and P. Lee.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Update Technology summary per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Work with Helen from EDS and M. Stille for DGL software.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with M. Stille and K. Barber regarding Training for DGL.	0.1			A1
Barwin	Kristen N.	KNB	Staff	10/17/2006	E&S - SAS 65 Testing Revenue	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/17/2006	E&S - SAS 65 testing inventory	1.8			A1
Barwin	Kristen N.	KNB	Staff	10/17/2006	E&S - SAS 65 expenditure testing	2.6			A1
Barwin	Kristen N.	KNB	Staff	10/17/2006	E&S - Inventory Training for Cycle Counts	1.7			A1
Beckman	James J.	JJB	Partner	10/17/2006	SALT provision discussion and approach w/ S. Reddy.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/17/2006	Review of Interim PBC list and related discussion with E. Marold and A. Ranney.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/17/2006	Preparation of competitor analysis regarding environmental remediation liability disclosures and related correspondence to A. Krabill.	1.4			A1
Boehm	Michael J.	MJB	Manager	10/17/2006	DPSS Interim - Status update calls with E-R. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/17/2006	DPSS Quarterly Review - Review and documentation of revised Q3 legal reserve documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/17/2006	DPSS Quarterly Review - Review of 4 local accounting memos prepared in Q3 2006 (Denso warranty, Waaljik Building Sale, TB 551 Bad Debt Adjustment, Scroll Lat Technology License)	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/17/2006	E&S Quarterly Review - Status update conversation with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/17/2006	Preparation of memorandum regarding team fraud discussion	1.4			A1
Boehm	Michael J.	MJB	Manager	10/17/2006	Revision to ICFC to reflect entity level control reference and documentation of inquiries with executive management.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	10/17/2006	Saginaw - updated pbc list	0.9			A1
Chamarro	Destiny D.	DDC	Staff	10/17/2006	Saginaw - performed TOC work for revenue	1.2			A1
Chamarro	Destiny D.	DDC	Staff	10/17/2006	Saginaw - performed TOC work on inventory	1.9			A1
Chamarro	Destiny D.	DDC	Staff	10/17/2006	Travel time to Saginaw to work on Steering Division.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/17/2006	Saginaw - reviewed client prepared documents for inventory to see what they still owe us	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/17/2006	Saginaw - Worked in interim for AR	1.1			A1
Chamarro	Destiny D.	DDC	Staff	10/17/2006	Saginaw - Worked on interim for inventory	2.4			A1
Craig	Tashawna N.	TNC	Staff	10/17/2006	Saginaw - Updated Summary of Controls for the Employee Cost cycle	3.2			A1
Craig	Tashawna N.	TNC	Staff	10/17/2006	Saginaw - Independently tested controls for the Employee Cost cycle	4.8			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Prepare written review notes for client for Q3 tax contingency and questions.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Review tax contingency workpapers for Q3, including new memo describing FAS 5 conclusion and item by item analysis.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Prepare review notes and questions regarding tax contingency workpapers for Q3.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Discussion with C. Tosto related to review notes and questions regarding tax contingency workpapers for Q3.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Conference call with S. Reddy to discuss timing and plan for Q3 work this week, status of effective SALT rate and plan to review in stages over the next two months.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Meeting with J. Hegelmann before client meeting to obtain Q3 data for tax review with J. Erickson, R. Patel, and C. Plummer.	0.7			A1

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DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Meeting with Delphi tax accounting personnel to obtain Q3 data for tax review (J. Erickson, R. Patel, and C. Plummer).	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Review Q3 information received.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Work with J. Hegelmann to prepare a status list of Q3 information received and open items and identify items to be sent to E&Y SALT team for review.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Prepare an agenda for C. Tosto to meet with J. Williams on Thursday.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Discuss plan for the week and coordination with SALT accordingly.	0.2			A1
Ford	David Hampton	DHF	Staff	10/17/2006	T&I - Spoke with PwC regarding management testing.	1.5			A1
Ford	David Hampton	DHF	Staff	10/17/2006	T&I - Performed control testing of the revenue cycle.	2.1			A1
Ford	David Hampton	DHF	Staff	10/17/2006	T&I - Reviewed management testing of the revenue cycle.	2.3			A1
Ford	David Hampton	DHF	Staff	10/17/2006	T&I - Reviewed the reconciliations and performed other substantive testing of the revenue accounts.	2.1			A1
Gerber	Katherine A.	KAA	Senior	10/17/2006	T&I - Investments Interim/404 Testing	3.9			A1
Gerber	Katherine A.	KAA	Senior	10/17/2006	T&I - Interim/404 Testing of Inventory E&O Reserve	2.6			A1
Gerber	Katherine A.	KAA	Senior	10/17/2006	T&I - Going over questions for Interim/404 Testing of FSCP and Revenue cycle	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/17/2006	Packard - D&T workpaper review.	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/17/2006	Packard - Travel time to Cleveland, OH roundtrip for D&T workpaper review.	3.5			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - tie out Q3 workpapers - projected ETR	3.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - send updated status reports to A. Krabill, L. DeMers and C. Tosto.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - status update discussion regarding approach with L DeMers.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - Debrief C. Tosto on Q3 work paper status after meeting with J. Erickson.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - review work papers received, set up work paper file for Q3	0.8			A1

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Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - update status reports to track progress and open items for Q3	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - Fax SALT contingency workpapers to S. Reddy of E&Y for review	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - answer L. DeMer's questions on contingency reserve workpapers received	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - Meet with J. Erickson to pick up Q3 workpapers and discuss items in the workpapers	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - send e-mail to R. Patel and discuss via phone TRBC workpaper - promised by not yet received.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - Discuss FIN 18 calculation with C. Tosto, look up France consolidated return by entity data to answer question on proper exclusion from calculation.	0.4			A1
Horner	Kevin John	KJH	Staff	10/17/2006	Packard Interim: met with G. Naylor to discuss follow-up questions regarding calculation of allowance for billing adjustments.	0.9			A1
Horner	Kevin John	KJH	Staff	10/17/2006	Packard Interim: completed analytics on A/R reserve account balances	0.6			A1
Horner	Kevin John	KJH	Staff	10/17/2006	Packard Interim: tied-out supporting documentation received for testing of A/R aging	0.8			A1
Horner	Kevin John	KJH	Staff	10/17/2006	Packard Interim: started memo for test of controls around the process to estimate the A/R reserve	1.6			A1
Horner	Kevin John	KJH	Staff	10/17/2006	Packard Interim: met with D. Vogel to obtain screen prints from SAP and DGL for an invoice we selected to test A/R Aging	0.4			A1
Horner	Kevin John	KJH	Staff	10/17/2006	Packard Interim: tied-out supporting documentation for review of Q3 calculation of allowance for doubtful accounts and allowance for billing adjustments	3.9			A1
Kearns	Matthew R.	MRK	Senior	10/17/2006	E&C - Reviewing E&Y staff members work performed on interim testing including A/R and investments	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	10/17/2006	E&C - Meeting with G. Halleck to discuss audit procedures and related supporting schedules for fixed asset interim auditing	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/17/2006	Review of E&S ASM.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/17/2006	Response to Turkey e-mail inquiries.	0.8			A1
Marold	Erick W.	EWM	Senior	10/17/2006	E&S - Met with G. Pham and obtained documentation for the 60+ invoice confirmations.	2.1			A1
Marold	Erick W.	EWM	Senior	10/17/2006	Discussions with E&S Finance Managers regarding unusual current quarter to prior quarter variances.	1.1			A1
Marold	Erick W.	EWM	Senior	10/17/2006	E&S - Reviewed current quarter income statement to the prior quarter and identified unusual or large variances.	2.8			A1
Marold	Erick W.	EWM	Senior	10/17/2006	E&S - Reviewed current quarter to same quarter prior year variances and identified large and unusual variances.	2.9			A1
Marold	Erick W.	EWM	Senior	10/17/2006	E&S - Discussions with Finance Managers regarding variances related to current quarter to same quarter prior year.	1.2			A1
Miller	Nicholas S.	NSM	Manager	10/17/2006	Review of D&T workpapers for the Packard division in Cleveland, OH.	6.5			A1
Miller	Nicholas S.	NSM	Manager	10/17/2006	Travel time to Cleveland, OH from Warren, OH to review D&T workpapers.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	10/17/2006	T&I - Reviewed management's testing for f/s close cycle.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	10/17/2006	T&I - Workpaper documentation regarding f/s close cycle.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	10/17/2006	T&I - Met with J. Sienkiewicz regarding expenditure cycle.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	10/17/2006	T&I - Performed independent testing for the f/s close cycle.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	10/17/2006	T&I - Met with E. Creech & R. Burrell regarding f/s close cycle supporting documentation.	0.6			A1
Pacella	Shannon M.	SMP	Manager	10/17/2006	Status meeting with Core Team, J. Simpson.	0.9			A1
Pacella	Shannon M.	SMP	Manager	10/17/2006	Discussed status on Q3 NSJE procedures with J. Simpson.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	10/17/2006	Packard - Review of managements testing relating to the inventory cycle	4.3			A1
Pikos	Matthew C.	MCP	Senior	10/17/2006	Packard - Detail reviewing the payroll cycle test of controls performed by the E&Y staff personnel	3.8			A1
Pikos	Matthew C.	MCP	Senior	10/17/2006	Packard - Detail reviewing the expenditure cycle test of controls work performed by the E&Y staff personnel	1.9			A1
Ranney	Amber C.	ACR	Senior	10/17/2006	Corporate Interim-updating the client assistance list for the corporate audit.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/17/2006	Dayton Interim-following up on review comments.	2.0			A1
Ranney	Amber C.	ACR	Senior	10/17/2006	Quarterly Review-setting up Q3 analytics for review.	3.1			A1
Ranney	Amber C.	ACR	Senior	10/17/2006	Quarterly Review-cleaning out files from Q2, preparing for Q3.	0.3			A1
Ranney	Amber C.	ACR	Senior	10/17/2006	Quarterly Review-walking staff through our procedures for the quarterly review	0.5			A1
Reddy	Smitha Pingli	SPR	Manager	10/17/2006	Disc w/ L. DeMers re: 3rd Q review.	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	10/17/2006	Disc w/ J. Beckman re: 3rd Q review.	0.6			A1
Reddy	Smitha Pingli	SPR	Manager	10/17/2006	Reviewing 3rd Q provision schedules.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/17/2006	E&C - Started Cut-off Testing Inventory	2.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/17/2006	E&C - Change of Master File Control Walkthrough	5.8			A1
Saimoua	Omar Issam	OIS	Staff	10/17/2006	E&C - Performed testing on the accounts receivable cycle and prepared an open items list to M. Adams for completing the testing.	4.5			A1
Saimoua	Omar Issam	OIS	Staff	10/17/2006	E&C - Discussed the accrual testing with M. Hatzfeld and obtained source documents from E&Y files to perform testing.	4.6			A1
Schwandt	Lisa N.	LNS	Staff	10/17/2006	Preparing spreadsheet portraying the way similar companies present environmental reserves in their financial statements	0.7			A1
Schwandt	Lisa N.	LNS	Staff	10/17/2006	Researching several companies similar to Delphi and how they present environmental matters in their financial statements	2.3			A1
Schwandt	Lisa N.	LNS	Staff	10/17/2006	Preparing comparisons between periods for E&S from Hyperion	0.6			A1
Schwandt	Lisa N.	LNS	Staff	10/17/2006	Setting up Q3 financial statement analytics	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	10/17/2006	Identifying accounts with significant reserves for Q3	0.9			A1
Schwandt	Lisa N.	LNS	Staff	10/17/2006	Preparing Q3 financial statements projection and scope analysis	3.1			A1
Sheckell	Steven F.	SFS	Partner	10/17/2006	Status update with T. Timko	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/17/2006	Review audit planning documentation	3.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/17/2006	ACS - Followed-up with M. Kearns regarding appropriateness of recon. spreadsheet to be sent to each divisional team.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/17/2006	DPSS - Updated XM Receivable testing spreadsheet.	3.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/17/2006	DPSS - Discussed E&O reserve sample selection with K. Wallace.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	10/17/2006	DPSS - Tied out VE E&O sample selection to perpetual inventory.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	10/17/2006	DPSS - Discussed questions re: DPSS significant reserves with M. Boehm.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/17/2006	DPSS - Discussed VE Warranty reserve with T. Hummell and requested appropriate documentation.	0.9			A1
Stille	Mark Jacob	MJS	Senior	10/17/2006	Review of IT2 documentation and open items still needed.	1.8			A1
Stille	Mark Jacob	MJS	Senior	10/17/2006	Review of Integra-T documentation and open items needed.	2.2			A1
Stille	Mark Jacob	MJS	Senior	10/17/2006	Time spent going over review comment questions with S. Pacella for Steering & DGL.	3.9			A1
Tanner	Andrew J.	AJT	Senior Manager	10/17/2006	Development of workpaper review tracker	1.2			A1
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - Updating Q3 review PBC.	0.2			A1
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - Going through the Q3 review PBC list with B. Prueter.	0.4			A1
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - Answering questions from D. Chamarro regarding control testing.	0.6			A1
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - Updating the master PBC list with the new Q3 review request.	0.4			A1
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - Discussion with G. Imberger on the accounting of Prepaid (Vendor Deposits).	0.4			A1
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - Reviewed and updated PBC master list before sending to B. Prueter on Wednesday.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - Answering questions from S. Craig regarding fixed assets cycle test of control.	0.7			A1
Tosto	Cathy I.	CIT	Partner	10/17/2006	Follow-up with India on contingency issues	0.3			A1
Tosto	Cathy I.	CIT	Partner	10/17/2006	Review contingent tax reserve info with L. DeMers.	1.1			A1
Tosto	Cathy I.	CIT	Partner	10/17/2006	Review ETR information and follow-up with J. Hegelmann on open issues	1.4			A1
Tosto	Cathy I.	CIT	Partner	10/17/2006	Discuss contingency memo and reference to FAS 5 with S. Sheckell	0.3			A1
Tosto	Cathy I.	CIT	Partner	10/17/2006	Meet with L. DeMers and J. Hegelmann on status of 3rd quarter information	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/17/2006	Review open items list and revise agenda for status meeting on Thursday	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2006	Correspondence with J. Simpson regarding IA slides for presentation on 10.24.06.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2006	Correspondence with A. Krabill and J. Hasse regarding Steve Sheckell Travel Details - France Closing Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2006	Correspondence with M. Whiteman, M. Stille and K. Barber regarding Training for DGL.	0.2			A1
Asher	Kevin F.	KFA	Partner	10/18/2006	E&S quarterly review meeting	3.1			A1
Barwin	Kristen N.	KNB	Staff	10/18/2006	E&S - Review Revenue- Interim	2.8			A1
Barwin	Kristen N.	KNB	Staff	10/18/2006	E&S - Attend Inventory Training for FAB	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/18/2006	E&S - Revenue SAS 65 Testing	3.3			A1
Barwin	Kristen N.	KNB	Staff	10/18/2006	E&S - Requests to Client and Discussion about Request	1.8			A1
Boehm	Michael J.	MJB	Manager	10/18/2006	Preparation of documentation and summary memo related to environmental reserve	1.6			A1
Boehm	Michael J.	MJB	Manager	10/18/2006	Review of DPSS interim workpapers based on initial review notes provided.	3.6			A1
Boehm	Michael J.	MJB	Manager	10/18/2006	DPSS Interim - Preparation/Review of DPSS Q3 analytics and related correspondence and conversations with K. Loup.	1.3			A1
Boehm	Michael J.	MJB	Manager	10/18/2006	E&S Interim - Reviewed E&S Consolidating schedule with J. Henning.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/18/2006	E&S Interim - Discussed surface mount API procedures with A. Krabill.	0.2			A1

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Boehm	Michael J.	MJB	Manager	10/18/2006	E&S Interim - Discussions with E. Marold, A. Krabill and J. Henning regarding I/C Delco Cycle Counts	1.1			A1
Boehm	Michael J.	MJB	Manager	10/18/2006	E&S Quarterly Review - Discussed Q3 update with A. Krabill.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/18/2006	E&S Quarterly Review - Review of quarterly review slide deck for update provided to T. Timko.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/18/2006	Saginaw - Performed TOC work for Revenue	2.1			A1
Chamarro	Destiny D.	DDC	Staff	10/18/2006	Saginaw - Performed TOC work for inventory	2.4			A1
Chamarro	Destiny D.	DDC	Staff	10/18/2006	Saginaw - Helped S. Craig with fixed asset TOC.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	10/18/2006	Saginaw - Performed TOC work for Expenditures	2.8			A1
Chamarro	Destiny D.	DDC	Staff	10/18/2006	Saginaw - Performed Management's testing of controls Treasury	1.8			A1
Chamarro	Destiny D.	DDC	Staff	10/18/2006	Saginaw - Reviewed controls to determine what control had to be retested based upon conversation with M. Hatzfeld.	1.2			A1
Craig	Tashawna N.	TNC	Staff	10/18/2006	Saginaw - Updated Summary of Controls for the Employee Cost Cycle	3.1			A1
Craig	Tashawna N.	TNC	Staff	10/18/2006	Saginaw - Documenting (FA and Employee Cost Cycle) Compiling/Organizing workpapers for Reperformance and Independent Testing	4.9			A1
Ford	David Hampton	DHF	Staff	10/18/2006	T&I - Performed control testing for the revenue cycle.	3.4			A1
Ford	David Hampton	DHF	Staff	10/18/2006	T&I - Reviewed management testing of the revenue cycle	3.0			A1
Ford	David Hampton	DHF	Staff	10/18/2006	T&I - Spoke with PwC regarding management testing of revenue.	1.6			A1
Gerber	Katherine A.	KAA	Senior	10/18/2006	T&I - Go over questions for FSCP and Revenue cycle	0.9			A1
Gerber	Katherine A.	KAA	Senior	10/18/2006	T&I - Interim/404 Testing for Inventory E&O Reserve	5.8			A1
Gerber	Katherine A.	KAA	Senior	10/18/2006	T&I - Interim/404 Testing for Investments (review with J. Simpson).	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/18/2006	Packard - Review of engagement team audit status.	1.1			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/18/2006	Packard - Review of prepaids and investment accounting.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/18/2006	Packard - Client status update of audit and key issues with C. Zerull.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/18/2006	Packard - Review of SAS 65 procedures, deficiency tracker and independent testing strategy.	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	10/18/2006	Q3 - Preparation and population of open items tracking list	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/18/2006	Q3 - Preparation of contingency reserve rollforward workpaper	2.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/18/2006	Q3 - call with C. Tosto re: preparation of open items tracking list	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/18/2006	Q3 - Prepare and send e-mail to R. Patel re: FIN 18 countries	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/18/2006	Q3 - Contact R. Patel re: questions on ETR worksheet - dividends	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/18/2006	Q3 - Prepare and send e-mail to S. Reddy, re: timing of SALT provision and SALT contingency review	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/18/2006	Q3 - Preparation of workpaper for ETR tax rate summary by region comparing Q2 and Q3, with adjustments requested by C. Tosto.	3.1			A1
Henning	Jeffrey M.	JMH	Partner	10/18/2006	E&S - Quarterly review session with Management - E&S	2.1			A1
Henning	Jeffrey M.	JMH	Partner	10/18/2006	E&S - Physical inventory discussion re: cycle counts	0.2			A1
Henning	Jeffrey M.	JMH	Partner	10/18/2006	Review planning documents and accounting memos	1.9			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: footed and cross-footed the 9/30/06 A/R Aging	0.8			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: began clearing review notes for the pre-paid cycle	0.8			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: reviewed management's testing over controls for the A/R reserve	1.8			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: received reconciliation for account 2210 and began tie out for A/R testing	0.9			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: answered questions by M. Hatzfeld regarding pre-paid expenses	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: completed analytics around the accounts receivable reserve substantive procedures	1.6			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: met with G. Naylor to obtain data for A/R reserve analytics as of 9/30/06	1.1			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: finished memo over results of test of controls over the process to estimate A/R Reserve	1.3			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: gave status update to M. Hatzfeld regarding Sales and A/R testing and financial reporting testing	0.3			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: answered questions from N. Miller and M. Hatzfeld regarding the allied imbalance report	0.4			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: met with D. Vogel to discuss testing of pass-by shipment for sales controls testing and review of contracts	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/18/2006	E&C - Assisting E&Y staff member on independent testing	1.4			A1
Kearns	Matthew R.	MRK	Senior	10/18/2006	E&C - Reviewing E&Y staff members work related to SAS 65 testing	3.7			A1
Kearns	Matthew R.	MRK	Senior	10/18/2006	E&C - Reviewing E&Y staff members interim audit work related to A/R and inventory	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/18/2006	Review of SOPA memos for DPSS.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/18/2006	E&S - Conference call with E. Marold to discuss audit approach for E&O reserve.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/18/2006	Update with M. Boehm to discuss the results of the Q3 E&S financial review meeting.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/18/2006	E&S - Q3 review meeting with Division Finance team, T. Timko, S. Sheckell, J. Henning and K. Asher.	2.2			A1
Marold	Erick W.	EWM	Senior	10/18/2006	E&S - Reviewed the CFO letter and recorded reserve - reviewed balance for reasonableness	2.4			A1
Marold	Erick W.	EWM	Senior	10/18/2006	Attended quarterly review meeting presented by E&S finance to Delphi HQ Accounting	2.1			A1
Marold	Erick W.	EWM	Senior	10/18/2006	E&S - Held discussions with K. Bellis regarding the 3rd quarter A/R reserve balances	1.1			A1

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Marold	Erick W.	EWM	Senior	10/18/2006	E&S - Held discussions with C. Fenton regarding October cycle counts of the integrated circuit inventory.	1.4			A1
Marold	Erick W.	EWM	Senior	10/18/2006	E&S - Reviewed third quarter excess and obsolete inventory reserve and selected certain transactions to obtain supporting documentation for.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/18/2006	Review of controls testing workpapers in the Packard engagement.	2.4			A1
Miller	Nicholas S.	NSM	Manager	10/18/2006	Meet with M. Hatzfeld to walk through the status of the Packard engagement.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/18/2006	Miscellaneous AWS clean-up of the Packard engagement - improving referencing schemes, removing unneeded files, and improving TB tie-out.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	10/18/2006	T&I - Test of controls FS Cycle.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	10/18/2006	T&I - Meeting with E. Creech	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/18/2006	T&I - Workpaper documentation FS Cycle.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	10/18/2006	T&I - Reviewed management's TOC for the FS Cycle.	2.0			A1
Pacella	Shannon M.	SMP	Manager	10/18/2006	Discussed status on Q3 NSJE procedures with J. Simpson.	0.3			A1
Pacella	Shannon M.	SMP	Manager	10/18/2006	Meeting with audit team and contact at T&I to discuss creation of E&O report.	0.7			A1
Pikos	Matthew C.	MCP	Senior	10/18/2006	Packard - Detail reviewing the expenditure cycle test of controls performed by the E&Y staff personnel.	2.2			A1
Pikos	Matthew C.	MCP	Senior	10/18/2006	Packard - Detail review of the fixed asset interim substantive procedures performed by the E&Y staff personnel	3.3			A1
Pikos	Matthew C.	MCP	Senior	10/18/2006	Packard - Third quarter review of the impairment analysis	1.7			A1
Pikos	Matthew C.	MCP	Senior	10/18/2006	Packard - Third quarter review of the inventory rollforward	2.3			A1
Pikos	Matthew C.	MCP	Senior	10/18/2006	Packard - Preparing a memo describing our third quarter account review procedures	0.7			A1
Ranney	Amber C.	ACR	Senior	10/18/2006	Discussing strategy for testing pension data with audit team.	0.3			A1

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Ranney	Amber C.	ACR	Senior	10/18/2006	Dayton - Interim-clearing review notes related to our AR Testing	2.6			A1
Ranney	Amber C.	ACR	Senior	10/18/2006	Setting up PASSA's for partner review	0.3			A1
Ranney	Amber C.	ACR	Senior	10/18/2006	Discussing revisions to be made to the PASSA's with audit team.	0.3			A1
Ranney	Amber C.	ACR	Senior	10/18/2006	Walking audit team through status of Q3 procedures.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/18/2006	Quarterly Review-walking the staff through procedures to tie out the Company's cash flow model for Q3.	0.8			A1
Ranney	Amber C.	ACR	Senior	10/18/2006	Walking the staff through procedures to review prepetition liability rollforward for Q3	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	10/18/2006	Discussion w/ C. Tosto re: 3rd Q provision review timing.	0.6			A1
Reddy	Smitha Pingli	SPR	Manager	10/18/2006	Reviewing 3rd Q reserve schedules.	0.4			A1
Reddy	Smitha Pingli	SPR	Manager	10/18/2006	Discussion w/ L. DeMers re: 3rd Q reserve schedules.	0.4			A1
Reddy	Smitha Pingli	SPR	Manager	10/18/2006	Preparation of email to J. Hegelmann regarding 3rd quarter reserve schedules.	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/18/2006	E&C - Shipping Test of Control Testing	3.5			A1
Rothmund	Mario Valentin	MVR	Senior	10/18/2006	E&C - Compilation- Tying in the test counts	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/18/2006	E&C - Receiving Test of Control Testing (Independent)	2.2			A1
Saimoua	Omar Issam	OIS	Staff	10/18/2006	E&C - Documented understanding of the AR reserve process.	2.7			A1
Saimoua	Omar Issam	OIS	Staff	10/18/2006	E&C - Finished documenting the forecast to actual for the payroll cycle	3.9			A1
Saimoua	Omar Issam	OIS	Staff	10/18/2006	E&C - Met with M. Adams to gain an understanding of the Accounts receivable items that were included in the AR reserve analysis.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	10/18/2006	E&C - June AHG sampling selection and spreadsheet creation	0.5			A1
Schwandt	Lisa N.	LNS	Staff	10/18/2006	Adding Interim of Year End designation for PASSA and reprinting packets.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	10/18/2006	Auditing consolidated cash flow matrix	4.8			A1
Schwandt	Lisa N.	LNS	Staff	10/18/2006	Assigning controls to applications in AWS	0.7			A1
Schwandt	Lisa N.	LNS	Staff	10/18/2006	Q3 financial statement projection/scope analysis - Debtors	1.5			A1
Sheckell	Steven F.	SFS	Partner	10/18/2006	Prepare for internal audit presentation	1.9			A1

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Sheckell	Steven F.	SFS	Partner	10/18/2006	International coordination	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/18/2006	Discussion with K. Asher and S. Sheckell regarding tax update.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	10/18/2006	DPSS - Interim procedures for AR Allowance account.	3.3			A1
Simpson	Emma-Rose S.	ESS	Staff	10/18/2006	DPSS - Followed-up with client regarding documentation requests.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	10/18/2006	DPSS - Discussed AR and Sales Billing adjustment with DPSS employee D. Langford.	1.4			A1
Simpson	Jamie	JS	Senior Manager	10/18/2006	Time spent summarizing international audit status for S. Herbst and A. Kulikowski.	1.3			A1
Simpson	Jamie	JS	Senior Manager	10/18/2006	T&I - Meeting with P. Moran to discuss E&O reserve methodology.	1.3			A1
Simpson	Jamie	JS	Senior Manager	10/18/2006	T&I - Detail review of investments in unconsolidated subs workpapers.	0.8			A1
Simpson	Jamie	JS	Senior Manager	10/18/2006	Discussion with K. Gerber regarding T&I E&O reserve methodology.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/18/2006	T&I - Discussion with K. Gerber regarding investments in unconsolidated subs testing.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/18/2006	Discussion with S. Pacella regarding journal entry testing.	0.4			A1
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Answering D. Chamarro's questions regarding control testing.	0.6			A1
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Discussion with S. Craig on her fixed assets cycle.	0.7			A1
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Discussion with B. Prueter on the Master PBC list.	0.3			A1
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Discussion with L. Irrer on accruals supporting documents.	0.3			A1
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Discussion with G. Imberger, D. Chamarro and S. Craig regarding our schedules on Delphi in the future.	0.3			A1
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Discussed with Bob K. whether PwC walked through the intercompany matching process or not.	0.4			A1
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Discussion with L. Irrer on documents we need for prepaid expenses account (vendor rebates).	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	10/18/2006	Saginaw - Discussed with L. Briggs to obtain an understanding of the entire intercompany matching process at month end (i.e. I/C receivables and payables).	0.6			A1
Tosto	Cathy I.	CIT	Partner	10/18/2006	Review SALT cushion memo	0.6			A1
Tosto	Cathy I.	CIT	Partner	10/18/2006	Discuss SALT issues and timing	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/18/2006	Review indirect tax cushion memos	0.9			A1
Tosto	Cathy I.	CIT	Partner	10/18/2006	Review indirect cushion workpapers	0.9			A1
Tosto	Cathy I.	CIT	Partner	10/18/2006	Review non U.S. income tax cushion workpapers.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Work on IA slides for presentation on 10.24.06.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Adjust budget to actual for new time added/dropped to ARMS.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Print, log and distribute new IA reports received.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with J. Simpson regarding IA slides for presentation on 10.24.06.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with A. Krabill and G. Imberger regarding 2006 Delphi AWS Audit Template and Instructions - REVISED.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Coordination of Delphi Derivatives Meeting per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Provide copy of Delphi Bankruptcy News, Issue No. 44 per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with A. Ranney regarding file folders for audit workpapers.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with L. Schwandt and A. Ranney regarding 8 tab folder tag Template.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with M. Sakowski regarding E&Y New MAC Addresses/Updated MAC Address.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with J. Hasse and team regarding Saginaw Meeting logistics for 10.20.06.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with T. Goodvich regarding E&Y New MAC Addresses/Updated MAC Address process.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with M. Whiteman, M. Stille and K. Barber regarding Training for DGL.	0.4			A1
Asher	Kevin F.	KFA	Partner	10/19/2006	Attend Saginaw quarterly review meeting	2.8			A1
Barwin	Kristen N.	KNB	Staff	10/19/2006	E&S - Document Revenue Balance for Interim	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/19/2006	E&S - Reserve for Bad Debt accounts	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/19/2006	E&S - Understand and Document FAS 48 as it relates to Delphi	2.2			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	Preparation of environmental correspondence to M. Hes J. Hunt, and M. Loeb regarding 10K disclosures.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	Research of appropriate classification of gains on sale of business in income statement and cash flow statement.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	DPSS Interim - Status update phone call with E-R. Simpson regarding Q3 and interim work at DPSS.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	DPSS Quarterly Review - Review of Q3 accounting memoranda provided by C. Anderson.	1.3			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	DPSS Interim - Preparation/Review of DPSS Q3 analytics and related correspondence and conversations with K. Loup.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	E&S Interim - Correspondence with M. McCoy regarding surface mount API procedures.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	E&S Interim - Internal discussion and conference call with A. Jackson and R. Hoffman regarding I/C Delco cycle count process.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	E&S Quarterly Review - Review of E&S balance sheet and income statement analytics.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	Coordinated staffing with J. Simpson and C. Failer.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/19/2006	Discussed ICFC with A. Krabill and made required edits and updates.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	10/19/2006	Saginaw - Worked on Revenue TOC	2.7			A1
Chamarro	Destiny D.	DDC	Staff	10/19/2006	Saginaw - Updated Control Summary	1.3			A1
Chamarro	Destiny D.	DDC	Staff	10/19/2006	Saginaw - Worked on inventory TOC	3.8			A1
Chamarro	Destiny D.	DDC	Staff	10/19/2006	Saginaw - updated master PBC list	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/19/2006	Saginaw - Worked on TOC for expenditures	2.9			A1
Ford	David Hampton	DHF	Staff	10/19/2006	Packard - Worked on the fixed asset cycle.	1.1			A1
Ford	David Hampton	DHF	Staff	10/19/2006	T&I - Tested and documented the AR reconciliations.	2.1			A1
Ford	David Hampton	DHF	Staff	10/19/2006	T&I - Performed and documented the direct ship walkthrough for the control testing section.	4.2			A1
Gerber	Katherine A.	KAA	Senior	10/19/2006	T&I - Interim/404 Testing of AR Reserve	1.8			A1
Gerber	Katherine A.	KAA	Senior	10/19/2006	T&I - Tooling procedures for Interim/404 Testing	1.2			A1
Gerber	Katherine A.	KAA	Senior	10/19/2006	T&I - Interim/404 Testing for Inventory E&O Reserve	3.4			A1
Gerber	Katherine A.	KAA	Senior	10/19/2006	T&I - Go over FSCP questions for Interim/404 Testing	0.6			A1
Gerber	Katherine A.	KAA	Senior	10/19/2006	T&I - Go over revenue cycle questions for Interim/404 Testing	0.3			A1
Gerber	Katherine A.	KAA	Senior	10/19/2006	T&I - Discussion of in-transit inventory and investments with client	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2006	ACS - Review of management testing.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2006	ACS - Preparation for client status update.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2006	Packard - Participation in Q3 management presentation and summary of quarterly results.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/19/2006	Q3 - tick Q3 workpapers	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/19/2006	Q3 - Prep docs for meeting with J. Williams.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	10/19/2006	Q3 - discussion with C. Plummer re: detail of breakout on foreign withholding	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/19/2006	Q3 - Meet with J. Williams, C. Tosto, & A. Krabill re Q3 open items and questions	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	10/19/2006	Q3 - discussion with C. Tosto re: foreign withholding details provided by C. Plummer at Delphi and how it relates to APB 23	0.3			A1
Henning	Jeffrey M.	JMH	Partner	10/19/2006	AHG - Accounting memos 3Q	0.2			A1

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Henning	Jeffrey M.	JMH	Partner	10/19/2006	E&C - Accounting memos for 3rd Qtr.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	10/19/2006	Discussion with M. Hatzfeld and team status of Powertrain audit status	0.9			A1
Henning	Jeffrey M.	JMH	Partner	10/19/2006	Packard Management review session for Q3	1.9			A1
Henning	Jeffrey M.	JMH	Partner	10/19/2006	Preparation for Packard qtrly review session	0.6			A1
Henning	Jeffrey M.	JMH	Partner	10/19/2006	Review of Saginaw quarterly materials	0.7			A1
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: discussed A/R Reserve review notes with N. Miller.	0.4			A1
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: met with L. Jones to discuss questions relating to A/R reserve	0.8			A1
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: updated analytics around the A/R reserve for Q3 for our substantive testing	1.4			A1
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: updated review of management's testing for the revenue cycle and signed off in worksteps in AWS	1.4			A1
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: worked on testing population of debit memos and credit memos in SAP for completeness testing for A/R reserve	3.1			A1
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: inquiry of S. Bratberg regarding his knowledge of pricing matters not included in the A/R Reserve	0.2			A1
Imberger	Guido	GI	Senior Manager	10/19/2006	Saginaw - Preparation of the Q3 meeting	0.6			A1
Kearns	Matthew R.	MRK	Senior	10/19/2006	E&C - Meeting with J. Brooks regarding interim procedures status (Meeting took place per request of E&C AFD, for an update on status of audit and review).	1.3			A1
Kearns	Matthew R.	MRK	Senior	10/19/2006	E&C - Assisting E&Y staff member with interim work	2.6			A1
Kearns	Matthew R.	MRK	Senior	10/19/2006	E&C - Reviewing work performed by E&Y staff members	4.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Review of France ASM.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Response to UK e-mail inquiries.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Planning for European closing meetings.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Review of final PASSA's.	0.9			A1

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Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Bi-weekly tax update meeting with E&Y tax and J. Williams.	0.9			A1
Marold	Erick W.	EWM	Senior	10/19/2006	E&S - Assisted K. Barwin with substantive testing procedures related to the A/R reserve and consigned inventory balances.	1.9			A1
Marold	Erick W.	EWM	Senior	10/19/2006	E&S - Reviewed key reserve rollforward and investigated any unusual variances.	1.1			A1
Marold	Erick W.	EWM	Senior	10/19/2006	E&S - Reviewed the current quarter to forecast income statement and investigated large and or unusual variances.	2.7			A1
Marold	Erick W.	EWM	Senior	10/19/2006	E&S - Reviewed the Q3 balance sheet and compared to 12/31/2005 - identified, investigated and documented unusual and large variances.	3.4			A1
Miller	Nicholas S.	NSM	Manager	10/19/2006	Review of the AR workpapers for Packard.	2.9			A1
Miller	Nicholas S.	NSM	Manager	10/19/2006	Review of the E&O workpapers for Packard.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/19/2006	Review of fixed asset summary memo for Packard.	0.5			A1
Miller	Nicholas S.	NSM	Manager	10/19/2006	Review of the warranty reserve workpapers for Packard.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/19/2006	Packard - Review of the billing adjustment and AR Reserve workpapers.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	10/19/2006	T&I - FS Cycle test of controls.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	10/19/2006	T&I - FS Cycle workpaper documentation.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	10/19/2006	T&I - Reviewed management's FS Cycle test of controls.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	10/19/2006	T&I - Expenditure cycle testing and documentation.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	10/19/2006	T&I - Met with B. Kolb regarding expenditure cycle.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/19/2006	T&I - Met with R. Burrell regarding Expenditure Cycle.	0.5			A1
Pacella	Shannon M.	SMP	Manager	10/19/2006	Discussed status on Q3 NSJE procedures with J. Simpson.	0.2			A1
Pikos	Matthew C.	MCP	Senior	10/19/2006	Packard - Interim substantive audit procedures related to fixed assets.	1.3			A1
Pikos	Matthew C.	MCP	Senior	10/19/2006	Packard - Interim substantive audit procedures relating to accounts payable.	3.4			A1

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Pikos	Matthew C.	MCP	Senior	10/19/2006	Packard - Clearing review comments relating to my work on the excess and obsolete reserve.	0.6			A1
Pikos	Matthew C.	MCP	Senior	10/19/2006	Packard - Updating 2nd quarter summary review memo (SRM) to reflect 3rd quarter information.	2.1			A1
Pikos	Matthew C.	MCP	Senior	10/19/2006	Packard - 3rd quarter inventory rollforward review. Obtaining explanations from T. Cooney, regarding this rollforward.	2.7			A1
Ranney	Amber C.	ACR	Senior	10/19/2006	Organizing workpaper files for 2006 audit.	1.4			A1
Ranney	Amber C.	ACR	Senior	10/19/2006	Helping staff to set up new controls in AWS for corporate accounts.	0.8			A1
Ranney	Amber C.	ACR	Senior	10/19/2006	Preparing the Q3 ASM	0.6			A1
Ranney	Amber C.	ACR	Senior	10/19/2006	Reviewing the LSC rollforward for Q3.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/19/2006	Following-up on items requested for Q3 with the client.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/19/2006	Detail reviewing tie-out of the consolidated cash flow matrix.	2.9			A1
Ranney	Amber C.	ACR	Senior	10/19/2006	Explaining the client's minority interest calculation schedule to the staff.	0.7			A1
Reddy	Smitha Pingli	SPR	Manager	10/19/2006	Preparation of email to J. Beckman re: timing of 3rd Q reserve review.	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	10/19/2006	Call to D. Olbrecht re: review notes	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/19/2006	Inventory Price Test - AHG	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/19/2006	Inventory Price Test Sample Selection -E&C	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/19/2006	E&C - Inventory Compilation- Tieing in the test counts in the tag listing, Extrapolate errors	5.7			A1
Saimoua	Omar Issam	OIS	Staff	10/19/2006	E&C - Prepared a P-Lead for the accruals.	2.5			A1
Saimoua	Omar Issam	OIS	Staff	10/19/2006	E&C - Prepared a K-Lead for the fixed assets.	2.3			A1
Saimoua	Omar Issam	OIS	Staff	10/19/2006	E&C - Prepared a lead sheet for the accumulated depreciation.	1.4			A1
Saimoua	Omar Issam	OIS	Staff	10/19/2006	E&C - Organized the physical inventory for the Juarez plant and tied the tag numbers to the inventory listing.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	10/19/2006	E&C - Met with M. Adams to discuss the accrual controls and gain an understanding of the accrual process.	1.6			A1

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Schwandt	Lisa N.	LNS	Staff	10/19/2006	Auditing the Minority Interest Rollforward workpapers	2.8			A1
Schwandt	Lisa N.	LNS	Staff	10/19/2006	Updating controls references in AWS.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	10/19/2006	Auditing LSC Rollforward Document	2.1			A1
Schwandt	Lisa N.	LNS	Staff	10/19/2006	Auditing consolidated cash flow matrix	0.9			A1
Schwandt	Lisa N.	LNS	Staff	10/19/2006	Making folders, consolidated binder, and 8-K binder for Q3 workpapers.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	10/19/2006	Recalculating and agreeing the Minority Interest Rollforward as prepared by the client	0.7			A1
Sheckell	Steven F.	SFS	Partner	10/19/2006	Tax reserves review	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/19/2006	Preparation of slides for Internal Audit Global audit meeting/training.	1.3			A1
Simpson	Jamie	JS	Senior Manager	10/19/2006	Discussion with M. Boehm regarding staffing for Corporate and E&S.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	10/19/2006	DPSS - Created detailed open items list	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	10/19/2006	DPSS - Followed-up on testing discrepancies.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/19/2006	DPSS - Discussed warranty reserve support with client	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	10/19/2006	DPSS - Worked on tie out of support for inventory calculation	3.3			A1
Simpson	Jamie	JS	Senior Manager	10/19/2006	Discussion with C. Silbert regarding E.R. Simpson staffing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/19/2006	Discussion with K. Gerber regarding T&I tooling testing.	1.7			A1
Simpson	Jamie	JS	Senior Manager	10/19/2006	T&I - Discussion with K. Gerber regarding AR allowance testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/19/2006	T&I - Discussion with J. Henning regarding tooling audit approach and LCM reserves.	0.4			A1
Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Prepared AP Lead Sheet.	0.6			A1
Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Filling out AP Reconciliations template provided by E&Y Corp. team.	0.4			A1
Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Answering questions that G. Imberger has on the Q3 mgt presentation PowerPoint slide.	0.3			A1
Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Answering questions that D. Chamarro has on her inventory, treasury, AP and AR cycles test of control.	0.9			A1

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Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Discussion with D. Benway on obtaining documents to support intercompany payables for intercompany matching process control testing.	0.6			A1
Tosto	Cathy I.	CIT	Partner	10/19/2006	Review additional info on effective rate calc	1.0			A1
Tosto	Cathy I.	CIT	Partner	10/19/2006	Income tax status meeting with J. Williams	1.6			A1
Aquino	Heather	HRA	Client	10/20/2006	Work on IA slides for presentation on 10.24.06.	1.8			A1
			Serving Associate						
Aquino	Heather	HRA	Client	10/20/2006	Correspondence with T. Bishop regarding E&Y presentation for 10.24.06.	0.2			A1
			Serving Associate						
Aquino	Heather	HRA	Client	10/20/2006	Coordination of fraud meeting per S. Sheckell.	0.3			A1
			Serving Associate						
Aquino	Heather	HRA	Client	10/20/2006	Preparation of expense mailer for engagement team.	0.2			A1
			Serving Associate						
Aquino	Heather	HRA	Client	10/20/2006	Correspondence with S. Sheckell and K. Asher regarding Delphi Bankruptcy News, Issue No. 44 article.	0.2			A1
			Serving Associate						
Aquino	Heather	HRA	Client	10/20/2006	Correspondence with C. Smith regarding SEC tax confirmations for Delphi.	0.2			A1
			Serving Associate						
Aquino	Heather	HRA	Client	10/20/2006	Delivery of Outsourcing slides to J. Hasse for meeting at 1:00.	0.3			A1
			Serving Associate						
Aquino	Heather	HRA	Client	10/20/2006	Correspondence with K. Barber regarding user name and password for DGL.	0.2			A1
			Serving Associate						
Aquino	Heather	HRA	Client	10/20/2006	Correspondence with Help Desk regarding user name and password reset for DGL.	0.4			A1
			Serving Associate						
Asher	Kevin F.	KFA	Partner	10/20/2006	Packard division quarterly review meeting	2.6			A1
Barber	Keith A.	KAB	Senior	10/20/2006	SAP/JE - Obtained electronic files for third quarter data extracts.	2.7			A1
Barber	Keith A.	KAB	Senior	10/20/2006	DGL/JE - Meeting with client to review DGL access and execution of files	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/20/2006	E&S - Revenue SAS 65 Testing	2.2			A1
Barwin	Kristen N.	KNB	Staff	10/20/2006	E&S - Travel time from Kokomo, IN.	4.5			A1

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Barwin	Kristen N.	KNB	Staff	10/20/2006	E&S - Review and document Allowance for Doubtful account interim	2.2			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Discussed AP reconciliation status with P. Kratz.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Provided interim status update to A. Krabill/S. Sheckell	0.6			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Review of AR Reserve and discussion of process with E-R. Simpson	1.2			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Reviewed Plainfield and Cuneo inventory reserves with E-R. Simpson	0.8			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Met with M. Kelso and K. Wallace to discuss the Plainfield inventory reserve calculation.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Status update call with C. Anderson and closing meeting coordination with B. Jacinda	0.3			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Status update discussion with R. Nedadur	0.2			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Preparation/Review of DPSS Q3 analytics.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Correspondence with A. Krabill regarding DPSS Q3 analytics.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Quarterly Review - Review of Q3 analytics and Q3 workpaper documentation.	1.8			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	Corporate Interim - Met with Dalip and R. Huff to discuss cash confirmation procedures and domestic cash accounts.	0.9			A1
Cash	Kevin L.	KLC	Partner	10/20/2006	Review of TSRS workpapers	5.4			A1
Cash	Kevin L.	KLC	Partner	10/20/2006	Discussion of risks associated with significant implementations and outsourcing risks	2.3			A1
Chamarro	Destiny D.	DDC	Staff	10/20/2006	Saginaw - Performed TOC work for Revenue	1.3			A1
Chamarro	Destiny D.	DDC	Staff	10/20/2006	Saginaw - Performed TOC work for Inventory	2.1			A1
Chamarro	Destiny D.	DDC	Staff	10/20/2006	Saginaw - Meet with D. Houston, to discuss Gross margin calculation	0.4			A1
Chamarro	Destiny D.	DDC	Staff	10/20/2006	Saginaw - Performed TOC work for Treasury-made client request for documents.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	10/20/2006	Travel time to the Steering division in Saginaw.	0.6			A1

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Chamorro	Destiny D.	DDC	Staff	10/20/2006	Saginaw - Discussed with G. Imberger issues regarding AR and how Saginaw handles overpayments.	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/20/2006	AHG - Participation in Q3 management presentation and summary of quarterly results.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/20/2006	Packard - Review of AWS workpapers for inventory and AR.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/20/2006	Saginaw - Participation in Q3 management presentation and summary of quarterly results.	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	10/20/2006	Review contingency reserve work papers received	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/20/2006	Discuss with J. Erickson status of final work papers	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/20/2006	Call to C. Tosto re: status of Q3 open items received	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/20/2006	Fax all Q3 workpapers to myself (scan) to save as electronic files	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/20/2006	Draft e-mail to C. Tosto and send scanned documents for her to review electronically	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/20/2006	Meet with C. Plummer to discuss her responses to contingency reserve questions and open items	0.7			A1
Henning	Jeffrey M.	JMH	Partner	10/20/2006	AHG - 3rd Qtr divisional review session	2.1			A1
Henning	Jeffrey M.	JMH	Partner	10/20/2006	Saginaw - 3Q review session	1.9			A1
Horner	Kevin John	KJH	Staff	10/20/2006	Packard Interim: travel time from Warren, OH after working in Warren for the week.	3.8			A1
Horner	Kevin John	KJH	Staff	10/20/2006	Packard Interim: received A/R reserve reconciliations and contracts for testing of revenue contracts	0.4			A1
Horner	Kevin John	KJH	Staff	10/20/2006	Packard Interim: continued testing of debit memo file for completeness of billing adjustments reserve	2.4			A1
Horner	Kevin John	KJH	Staff	10/20/2006	Packard Interim: discussed testing of debit memos and credit memos for billing adjustments reserve with N. Miller.	0.3			A1
Horner	Kevin John	KJH	Staff	10/20/2006	Packard Interim: discussion with P. Hadden for testing around SAP extract to test completeness of A/R reserve calculation	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	10/20/2006	Saginaw - Inform the team about the content of the Q3 meeting.	0.3			A1
Imberger	Guido	GI	Senior Manager	10/20/2006	Saginaw - Review documents provided in the at meeting with B. Preuter to clarify abbreviations used in slides.	0.3			A1
Imberger	Guido	GI	Senior Manager	10/20/2006	Saginaw - Participation in the Q3 meeting with Delphi corporate in which Saginaw presented the economics, accounting issues and SOX issues Q3 to determine areas of emphasis in Q3.	1.6			A1
Kearns	Matthew R.	MRK	Senior	10/20/2006	E&C - Meeting with A. Reaud of E&C to discuss status of Q3 items.	1.6			A1
Kearns	Matthew R.	MRK	Senior	10/20/2006	E&C - Auditing warranty reserve balance as of 9.30.06 as part of interim procedures	2.7			A1
Kearns	Matthew R.	MRK	Senior	10/20/2006	E&C - Working on Q3 review procedures, specifically judgmental reserves	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Review of final global I/A meeting slides.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Preparation of slide deck for global I/A presentation next week.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Review of JV agreements.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Review of I/A reports.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Review of recent 8-k's.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Review of the cash supplemental audit procedures.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Review of latest draft of the Q3 10-Q.	1.1			A1
Marold	Erick W.	EWM	Senior	10/20/2006	E&S - Travel time from Kokomo, IN.	4.2			A1
Marold	Erick W.	EWM	Senior	10/20/2006	E&S - Discussion with A. Jackson regarding initial observations of Cycle Count adjustments.	1.3			A1
Marold	Erick W.	EWM	Senior	10/20/2006	E&S - Prepared the Q3 summary review memorandum,	3.4			A1
Miller	Nicholas S.	NSM	Manager	10/20/2006	Review of the Packard tooling files.	4.4			A1
Miller	Nicholas S.	NSM	Manager	10/20/2006	Travel time from Warren, OH returning from Packard engagement.	3.0			A1
Nicol	Jeremy M.	JMN	Staff	10/20/2006	T&I - Test of controls FS Cycle.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	10/20/2006	T&I - Test of controls expenditure cycle.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	10/20/2006	T&I - Test of controls documentation inventory cycle.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	10/20/2006	T&I - AWS clean up for Delphi engagement.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/20/2006	T&I - Workpaper documentation for expenditure cycle.	2.1			A1
Pikos	Matthew C.	MCP	Senior	10/20/2006	Packard - Performing interim audit procedures relating to accounts payable	2.9			A1
Pikos	Matthew C.	MCP	Senior	10/20/2006	Travel time from Warren, OH after working on the interim audit of the Delphi Packard division.	3.0			A1
Ranney	Amber C.	ACR	Senior	10/20/2006	Preparing for meeting with Director of Treasury to discuss population of cash accounts.	0.5			A1
Ranney	Amber C.	ACR	Senior	10/20/2006	Meeting with Director of Treasury to discuss population of cash accounts.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/20/2006	Dayton Interim-discussing open items for the Dayton interim audit.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/20/2006	Discussing and making revisions to the international cash program.	1.5			A1
Ranney	Amber C.	ACR	Senior	10/20/2006	Review Q3 10-Q draft.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/20/2006	Walking staff through our procedures for the quarterly review	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/20/2006	E&C - Inventory Compilation Procedures for 11 plants- Review of work performed	6.9			A1
Saimoua	Omar Issam	OIS	Staff	10/20/2006	E&C - Documented our understanding of the fixed asset controls that we have obtained enough evidence for.	4.9			A1
Sheckell	Steven F.	SFS	Partner	10/20/2006	Prepare for internal audit presentation	2.1			A1
Sheckell	Steven F.	SFS	Partner	10/20/2006	Review various quarter issues	2.1			A1
Sheckell	Steven F.	SFS	Partner	10/20/2006	Saginaw quarterly review meeting	1.9			A1
Simpson	Jamie	JS	Senior Manager	10/20/2006	Preparation of slides for Global Internal Audit training.	2.6			A1
Simpson	Jamie	JS	Senior Manager	10/20/2006	Discussion with A. Ranney and A. Krabill regarding worldwide cash testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/20/2006	Discussion with A. Ranney regarding Dayton status.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	10/20/2006	DPSS - Documented warranty reserve wps.	3.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/20/2006	DPSS - Tied out inventory reserve support	1.3			A1

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Simpson	Emma-Rose S.	ESS	Staff	10/20/2006	DPSS - Discussed sample selection and other audit issue with M. Boehm.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/20/2006	DPSS - Reviewed warranty reserve calc support provided by client and requested sample documentation.	2.7			A1
Simpson	Jamie	JS	Senior Manager	10/20/2006	Review of Mexico scope for TB's 710 and 720.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/20/2006	Review of T&I LCM reserve methodology.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/20/2006	Discussion with K. Barber regarding JE testing.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	10/20/2006	Summarize PCAOB non-audit work foreign location confirmations follow-up items	1.1			A1
Stille	Mark Jacob	MJS	Senior	10/20/2006	Documentation of NSJE Q3 CAAT's for Delphi.	1.9			A1
Stille	Mark Jacob	MJS	Senior	10/20/2006	Preparation for Treasury walkthrough meeting.	0.9			A1
Stille	Mark Jacob	MJS	Senior	10/20/2006	Time spent logging into/running reports in DGL in support of the Q3 NSJE procedures.	1.5			A1
Stille	Mark Jacob	MJS	Senior	10/20/2006	Time spent running NSJE CAAT's for Delphi (Group Codes EW, 0B, UN, UR, K9).	3.4			A1
Stille	Mark Jacob	MJS	Senior	10/20/2006	Meet with M. Whiteman to go over logging into and using the DGL application.	1.1			A1
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Updating Master PBC List.	0.4			A1
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Discussion with D. Chamarro regarding the revenue control testing.	0.3			A1
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Review supporting documents for the intercompany payables testing.	0.6			A1
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Selected samples for intercompany receivable testing and discussed with D. Gustin.	0.4			A1
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Discussion with D. Huston and D. Chamarro regarding the calculation of the E&O reserve.	0.3			A1
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Discussion with G. Imberger and D. Chamarro regarding one of the controls in the revenue cycle.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/22/2006	E&S Quarterly Review - Travel time to Kokomo, IN for E&S quarterly review.	3.5			A1
Marold	Erick W.	EWM	Senior	10/22/2006	E&S - Travel time to Kokomo, IN.	4.1			A1

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Pikos	Matthew C.	MCP	Senior	10/22/2006	Travel time to the Packard Division headquarters in Warren, OH to perform both interim audit procedures, as well as quarterly review procedures.	3.0			A1
Powers	Laura	LP	Staff	10/22/2006	E & S - travel time to client in Kokomo, IN.	3.5			A1
Stille	Mark Jacob	MJS	Senior	10/22/2006	Clean-up of review comments related to Delphi Q3 NSJE CAATS.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with B. Hamblin and J. Simpson regarding Delphi Original EPT.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Revise E&Y Presentation 10.24.06 per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with B. Garvey, T. Bishop and J. Simpson regarding E&Y Presentation 10.24.06 - REVISED.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Review Delphi Australia - Questions.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with M. Hatzfeld regarding S. Hernandez contact info.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with A. Krabill regarding Beijing Saginaw Lingyan Drive Shaft, Co., Ltd. (E&C, Steering TB #451).	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Coordination of Delphi Fraud Meeting per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with J. Simpson and A. Ranney regarding Hyperion - Basic Training.	0.2			A1
Asher	Kevin F.	KFA	Partner	10/23/2006	Participation in T&I 3rd quarter review meeting	3.5			A1
Barwin	Kristen N.	KNB	Staff	10/23/2006	E&S - Review SAS 65 revenue testing	1.4			A1
Barwin	Kristen N.	KNB	Staff	10/23/2006	E&S - Obtain KDAC reconciliation and discuss with client	1.6			A1
Barwin	Kristen N.	KNB	Staff	10/23/2006	E&S - Bad Debts and Adjusted Balance reserve Interim work	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/23/2006	E&S - Discuss shipping terms with C. Riedl and make requests for terms and conditions	3.2			A1

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Boehm	Michael J.	MJB	Manager	10/23/2006	DPSS Interim - Status update discussions with J. Harbaugh and E.R. Simpson regarding Cuneo E&O Reserve and Q3 issues	0.7			A1
Boehm	Michael J.	MJB	Manager	10/23/2006	DPSS Quarterly Review - Revision to Q3 analytics provided by management	0.9			A1
Boehm	Michael J.	MJB	Manager	10/23/2006	DPSS Quarterly Review - Q3 conference call led by C. Anderson and B. Eichlenaub attended by T. Timko, J. Williams, S. Sheckell, A. Krabill, and myself	2.1			A1
Boehm	Michael J.	MJB	Manager	10/23/2006	E&S Interim - Met with M. McWhorter and B. Dockemeyer to discuss warranty reserves.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/23/2006	E&S Interim - Discussions with M. McCoy, A. Krabill, and R. Hofmann regarding surface mount inventory counting procedures.	1.4			A1
Boehm	Michael J.	MJB	Manager	10/23/2006	E&S Interim - Met with C. Riedl, R. Hofmann, and M. Williams to discuss I/C inventory cycle count procedures, accuracy, etc. and related internal discussions with A. Krabill and E. Marold.	2.3			A1
Boehm	Michael J.	MJB	Manager	10/23/2006	E&S Quarterly Review - Review of E&S Q3 SRM	0.7			A1
Chamarro	Destiny D.	DDC	Staff	10/23/2006	Saginaw - Worked on Expenditure TOC	2.3			A1
Chamarro	Destiny D.	DDC	Staff	10/23/2006	Saginaw - Worked on TOC for Revenue	2.8			A1
Chamarro	Destiny D.	DDC	Staff	10/23/2006	Saginaw - Worked on TOC for Inventory	3.2			A1
Chamarro	Destiny D.	DDC	Staff	10/23/2006	Saginaw - Worked on TOC for Treasury Cycle	1.2			A1
Harbaugh	James M.	JMH	Senior	10/23/2006	DPSS - Repreparing AR alternate procedures template.	3.1			A1
Harbaugh	James M.	JMH	Senior	10/23/2006	DPSS - Preparing and making requests for open items from client.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Packard - Review of LCM workpapers.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Packard - Review of tooling workpapers.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Packard - Review of investment workpapers.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Packard - Review of billing reserve workpapers.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Review of Saginaw Q3 warranty, AR, inventory and restructuring reserves.	2.1			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Saginaw - Review of AR workpapers	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Saginaw - Review of PP&E workpapers	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Saginaw - Review of AWS file for activity 9 and 10.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Saginaw - Communication with PwC relative to E&Y observations of SAS 65 procedures.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	10/23/2006	Thermal interim review status	1.6			A1
Henning	Jeffrey M.	JMH	Partner	10/23/2006	T&I - Participation in third quarter review session	2.4			A1
Horner	Kevin John	KJH	Staff	10/23/2006	Delphi Packard: continued testing of changes to the customer master file	0.9			A1
Horner	Kevin John	KJH	Staff	10/23/2006	Delphi Packard: continued testing of price changes for revenue cycle testing	0.7			A1
Horner	Kevin John	KJH	Staff	10/23/2006	Delphi Packard: travel time to Warren, OH to begin work for the week	3.6			A1
Horner	Kevin John	KJH	Staff	10/23/2006	Delphi Packard: worked on testing of the SAP Open File for our completeness testing for the allowance for billing adjustments	0.9			A1
Horner	Kevin John	KJH	Staff	10/23/2006	Delphi Packard: sent inquiry to S. Bratberg, Sales Administration, for follow-up with our price master file testing and customer master file testing	0.2			A1
Horner	Kevin John	KJH	Staff	10/23/2006	Delphi Packard: worked on clearing review notes from M. Pritchard relating to test of controls for revenue cycle and financial statement close cycle	1.6			A1
Kearns	Matthew R.	MRK	Senior	10/23/2006	E&C - Preparing and finalizing E&Y SAS 65 comment schedule related to PwC testing of internal control	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	E&S - Review of substantive interim testing workpapers.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	E&S - Discussions with M. Boehm and E. Marold regarding E&Y testing approach for IC inventory.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	Meeting with R. Hoffman, E&S IC inventory manager, M. Boehm and E. Marold to discuss the cycle count program and other controls in place over the IC inventory.	1.1			A1

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Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	Review of the E&S Q3 SRM.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	Review of the Q3 10-Q.	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	Preparation and distribution of Q3 FAS 5 analysis.	0.8			A1
Marold	Erick W.	EWM	Senior	10/23/2006	E&S - Reconciled ER&D costs per SAP to accounting analysis prepared by Finance.	3.6			A1
Marold	Erick W.	EWM	Senior	10/23/2006	E&S - Meeting with S. Snow to discuss excess and obsolete inventory.	2.1			A1
Marold	Erick W.	EWM	Senior	10/23/2006	E&S - Meeting with R. Hoffman, C. Fenton and PC&L managers to discuss cycle counting around IC Delco inventory.	1.3			A1
Marold	Erick W.	EWM	Senior	10/23/2006	E&S - Input revisions to SRM memo based on feedback from M. Boehm and A. Krabill	3.3			A1
Miller	Nicholas S.	NSM	Manager	10/23/2006	T&I - Review of the accounts receivable substantive audit testing.	3.4			A1
Miller	Nicholas S.	NSM	Manager	10/23/2006	T&I - Review of the accounts receivable tests of controls completed.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/23/2006	T&I - Divisional Q3 controllers meeting including T. Timko, J. Williams, D. Bayles, J. Reidy, D. Greenbury and others from Delphi, and K. Asher, J. Henning and J. Simpson from E&Y.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	10/23/2006	T&I - Performed FS Close Test of controls	3.0			A1
Nicol	Jeremy M.	JMN	Staff	10/23/2006	T&I - Edited inventory cycle documentation.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	10/23/2006	T&I - Reviewed & finished certain workpapers within the expenditure cycle.	2.6			A1
Pacella	Shannon M.	SMP	Manager	10/23/2006	Prepare Delphi workpaper review matrix.	2.1			A1
Pacella	Shannon M.	SMP	Manager	10/23/2006	Discuss status of non standard JE extracts with J. Simpson.	0.2			A1
Pikos	Matthew C.	MCP	Senior	10/23/2006	Packard - Review of certain account balances as part of our quarterly review procedures. These account balances include: inventory, forecasted restructuring, impairment, other analysis' prepared by the client.	5.8			A1
Powers	Laura	LP	Staff	10/23/2006	E & S - reviewing A/R invoice packets	2.4			A1
Powers	Laura	LP	Staff	10/23/2006	E & S - Explanation of task, A/R confirm testing	1.8			A1

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Powers	Laura	LP	Staff	10/23/2006	E & S - Warranty accrual, selecting items for further testing	0.4			A1
Powers	Laura	LP	Staff	10/23/2006	E & S - documenting review of A/R invoice packets for confirm testing	3.8			A1
Powers	Laura	LP	Staff	10/23/2006	Quarterly review - Edits to Q3 FAS 5 contingency file from client	1.4			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Making selections for derivative testing.	1.5			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Meeting with client & actuaries to discuss discount rate methodology.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Obtaining support from treasury in preparation of confirmation of cash accounts.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Walking staff through the Company's control framework in order to add corporate controls to AWS.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Detail reviewing the Q3 Overall Analytic.	1.6			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Performing procedures for the third quarter review.	1.7			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Walking the staff through the procedures to tie out the Q3 footnotes.	0.3			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Reviewing the 10-Q in order to provide the client with comments for revision.	2.0			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Walking staff through the process to tie-out the workers compensation reconciliation.	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/23/2006	AHG - work on PBC List for Interim	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/23/2006	AHG - Q3 Internal Control Analysis Q3.5	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/23/2006	AHG - Walked G.Anderson through the PBC List	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/23/2006	AHG - Preparation of Checklist for Review of Quarterly Information	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/23/2006	AHG - Meeting with G. Anderson to discuss PBC List	1.7			A1
Rothmund	Mario Valentin	MVR	Senior	10/23/2006	E&C - Rochester Cut-off Analysis	0.9			A1
Saimoua	Omar Issam	OIS	Staff	10/23/2006	E&C - Prepared a Fixed asset Lead sheet.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	10/23/2006	E&C - Reconciled the Fixed asset rollforward to the Hyperion statements.	3.3			A1
Saimoua	Omar Issam	OIS	Staff	10/23/2006	E&C - Met with Ti-Fixed asset analyst to obtain supporting documents of the asset Disposals	0.6			A1

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Saimoua	Omar Issam	OIS	Staff	10/23/2006	E&C - Met with G. Halleck to understand the fixed asset roll forward.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	10/23/2006	E&C - Met with Mona-Fixed asset analyst to request supporting documents relating to Fixed asset additions.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	10/23/2006	Comparing Tax controls.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	10/23/2006	Updating the Control Framework in AWS.	3.3			A1
Schwandt	Lisa N.	LNS	Staff	10/23/2006	Tying out Q3 footnotes to support.	2.2			A1
Schwandt	Lisa N.	LNS	Staff	10/23/2006	Comparing workers comp true-up to actual.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	10/23/2006	Updating Quarterly financial statement workpapers for the new quarter.	0.5			A1
Sheckell	Steven F.	SFS	Partner	10/23/2006	Prepare for internal audit presentation	1.4			A1
Sheckell	Steven F.	SFS	Partner	10/23/2006	DPSS quarterly review meeting	2.6			A1
Sheckell	Steven F.	SFS	Partner	10/23/2006	Review Form 10Q	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	10/23/2006	DPSS - Discussed TSRS E&O query request with M. Kelso.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	10/23/2006	DPSS - Discussed E&O Inventory sample request with client.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/23/2006	DPSS - Discussed Inventory Reserve for VE -LCM with M. Kelso.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/23/2006	DPSS - Discussed and resolved some issues regarding E Lead with R. Nedadur.	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	10/23/2006	DPSS - Prepared for meeting with A. Flowers regarding CE inventory and warranty reserves.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/23/2006	DPSS - Discussed TSRS E&O query request with P. Kratz and also discussed warranty credits sample.	0.9			A1
Simpson	Jamie	JS	Senior Manager	10/23/2006	Review of T&I interim wps.	1.2			A1
Simpson	Jamie	JS	Senior Manager	10/23/2006	Detail review of T&I investment in unconsolidated affiliates wps.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/23/2006	Discussion with N. Miller and J. Henning regarding T&I quarterly analytics.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/23/2006	Quarterly update meeting with T&I (J. Riedy, N. Sweeney, D. Greenbury, E. Creech, B. Kolb, D. Prause, T. Timko, J. Williams, N. Miller and J. Henning) to discuss T&I quarterly results.	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	10/23/2006	Saginaw - Performing substantive procedures for inventory reserve.	1.1			A1
Tau	King-Sze	KST	Senior	10/23/2006	Saginaw - Preparing Q2 vs. Q3 analytics template.	0.6			A1
Tau	King-Sze	KST	Senior	10/23/2006	Saginaw - Performing procedures on inventory reserve.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Drop off guidance document to T. Krause per J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Preparation of J. Nicol Access Badge Request Form.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with L. Schwandt regarding Hyperion Server.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with J. Simpson regarding Delphi AIM Query.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with B. Stewart regarding Delphi Fraud Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with M. Sakowski regarding J. Nicol Access Badge Request Form.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with T. Merewether and J. Simpson regarding Delphi Benefit Plans.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with L. Schwandt and L. Smith regarding Hyperion - Basic Training.	0.2			A1
Asher	Kevin F.	KFA	Partner	10/24/2006	E&C quarterly review meeting	3.9			A1
Barwin	Kristen N.	KNB	Staff	10/24/2006	E&S - Inventory - Observe cycle counts.	4.2			A1
Barwin	Kristen N.	KNB	Staff	10/24/2006	E&S - Testing of allowance for doubtful accounts.	2.8			A1
Boehm	Michael J.	MJB	Manager	10/24/2006	DPSS Interim - Status update discussions with J. Harbaugh and E.R. Simpson	0.8			A1
Boehm	Michael J.	MJB	Manager	10/24/2006	E&S Interim - Met with C. Riedl and S. Snow to discuss E&S reserves at TB 280.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/24/2006	E&S Interim - Met with B. Dockemeyer and M. McWhorter to discuss warranty reserves.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/24/2006	E&S Quarterly Review - Review of analytical procedures at E&S.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/24/2006	E&S Quarterly Review - Review of documentation related to Ford Radio warranty reserve	0.5			A1
Boehm	Michael J.	MJB	Manager	10/24/2006	E&S Quarterly Review - Audit status update/management review inquiry meeting with R. Jobe, M. Wilkes, R. Hofmann, and M. McWhorter	2.6			A1
Chamarro	Destiny D.	DDC	Staff	10/24/2006	Saginaw - Worked on Revenue TOC	2.7			A1
Chamarro	Destiny D.	DDC	Staff	10/24/2006	Saginaw - Worked on Inventory TOC	1.7			A1
Chamarro	Destiny D.	DDC	Staff	10/24/2006	Saginaw - Worked on inventory interim	2.6			A1
Chamarro	Destiny D.	DDC	Staff	10/24/2006	Saginaw - Meet with L. Bourassa to discuss control 4.5.3 which was deemed ineffective.	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/24/2006	Saginaw - Interim testing of Fixed Assets	8.3			A1
Craig	Tashawna N.	TNC	Staff	10/24/2006	Saginaw - Independent test of controls for the Employee Cost Cycle	1.7			A1
Gerber	Katherine A.	KAA	Senior	10/24/2006	T&I - Interim/404 testing of AR reserve	0.6			A1
Gerber	Katherine A.	KAA	Senior	10/24/2006	T&I - Interim/404 Testing update of judgmental reserves	0.3			A1
Gerber	Katherine A.	KAA	Senior	10/24/2006	T&I - Interim/404 testing of warranty reserve.	5.2			A1
Gerber	Katherine A.	KAA	Senior	10/24/2006	T&I - Meeting with P. Saxena regarding warranty reserve.	0.9			A1
Harbaugh	James M.	JMH	Senior	10/24/2006	ACS - Teleconference with M. Hatzfeld, M. Kearns, D. Brewer, and J. Nolan.	2.1			A1
Harbaugh	James M.	JMH	Senior	10/24/2006	DPSS - Completing PPV testing.	2.4			A1
Harbaugh	James M.	JMH	Senior	10/24/2006	DPSS - Clearing review notes from prior visit.	0.9			A1
Harbaugh	James M.	JMH	Senior	10/24/2006	DPSS - Updating AR Alternate procedures testing	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/24/2006	Review of E&Y SAS 100 procedures performed at Packard in the areas of warranty, AR, inventory and restructuring reserves.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/24/2006	Discussion with D. Brewer and J. Nolan for clarification of ACS data file request and communication of E&Y approach related to auditing Trade AP across divisions.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/24/2006	Participating in E&C Q3 quarterly financial overview presentation. Attendees from Delphi included J. Brooks, D. Williams and T. Timko. Attendees from E&Y included K. Asher and J. Henning.	2.2			A1
Henning	Jeffrey M.	JMH	Partner	10/24/2006	Quarterly review call for E&C division	1.8			A1
Henning	Jeffrey M.	JMH	Partner	10/24/2006	Review E&S interim audit procedures	3.1			A1
Henning	Jeffrey M.	JMH	Partner	10/24/2006	E&S - Quarterly Inquiries and review of quarterly review workpapers	3.4			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: updated revenue cycle controls testing memo for pass-by shipments testing	0.3			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: met with M. Starr to request copy of journal voucher FR369 for July	0.2			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: tied out supporting documentation for contract review for revenue cycle test of controls	0.7			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: worked on clearing review notes around the financial statement close and revenue cycle test of controls	2.3			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: call with S. Bratberg to discuss requests around revenue testing	0.4			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: made new selection for pass-by shipment testing as our first selection was for containers and not revenue related.	0.2			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: worked on the SAP Open File from G. Naylor for our completeness testing for the allowance for billing adjustments	1.9			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: met with D. Vogel to discuss purchase order detail for contract review for testing of revenue controls	0.8			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: met with G. Naylor to discuss power and signal incentive bonus that was reserved for in allowance for billing adjustments	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/24/2006	Participating in an E&Y - Delphi (D. Brewer, J. Nolan) conference call discussing reports needed from ACS for E&Y to audit A/P.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	10/24/2006	Reviewing independent testing of controls of the FSCP process for E&C	1.3			A1
Kearns	Matthew R.	MRK	Senior	10/24/2006	Assisting E&Y staff member O. Saimoua with audit approach and questions related to PPE testing on E&C	0.6			A1
Kearns	Matthew R.	MRK	Senior	10/24/2006	Reviewing warranty council minutes for E&C as part of the Q3 procedures	1.2			A1
Kearns	Matthew R.	MRK	Senior	10/24/2006	Reviewing 9/30/06 legal reserve schedule and related documentation as part of the Q3 review procedures of E&C	2.3			A1
Kearns	Matthew R.	MRK	Senior	10/24/2006	Attending an E&C internal quarterly meeting, attended by E&C and Delphi Corporate Mgmt (T. Timko, D. Williams) discussing the results of E&C's Q3 results	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	DPSS - Discussion with M. Boehm regarding testing approach of the Cuneo inventory reserve process.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	E&S - Preparation for the interim status update with R. Jobe.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	E&S - Update discussion with J. Henning regarding status of control testing.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	E&S - Interim status update with R. Jobe, M. Mcwhorter, M. Wilkes, J. Henning, M. Boehm, E. Marold and myself.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	E&S - Edits to the Q3 SRM.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	E&S - Review of Q3 analyticals.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	E&S - Q3 closing meeting and management inquires with R. Jobe, R. Hoffman, M. Wilkes, J. Henning, M. Boehm, E. Marold and myself.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	Response to E&Y China e-mail correspondence.	0.4			A1
Marold	Erick W.	EWM	Senior	10/24/2006	E&S - Reviewed the Ford Radio recall accrual and performed substantive audit procedures.	2.7			A1
Marold	Erick W.	EWM	Senior	10/24/2006	E&S - Reviewed Honda HIP warranty recall and supporting documentation - agreed data to general ledger.	2.3			A1

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Marold	Erick W.	EWM	Senior	10/24/2006	E&S - Quarterly review meeting with R. Jobe and other finance members to perform general inquiries.	2.8			A1
Marold	Erick W.	EWM	Senior	10/24/2006	E&S - Discussions with J. Henning, M. Boehm, A. Krabill regarding excess and obsolete inventory findings.	2.2			A1
Miller	Nicholas S.	NSM	Manager	10/24/2006	T&I - Review of inventory test count tie-out procedures.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/24/2006	T&I - Completion of review of accounts receivable substantive testing.	3.2			A1
Miller	Nicholas S.	NSM	Manager	10/24/2006	T&I - Review of interim testing of the inventory excess and obsolete reserve balance.	2.9			A1
Miller	Nicholas S.	NSM	Manager	10/24/2006	T&I - Meeting with B. Kolb and E. Creech to go through Q3 PBC listing.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	10/24/2006	T&I - Reviewing and editing JE dump.	4.2			A1
Nicol	Jeremy M.	JMN	Staff	10/24/2006	T&I - Adjustments to FS Close cycle documentation.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	10/24/2006	T&I - AR fluctuation calculations & inquiring regarding fluctuations.	3.4			A1
Pikos	Matthew C.	MCP	Senior	10/24/2006	Packard - Performing an overall analytical review of Q3 2006 vs. Q3 2005 income statement information as part of our quarterly review procedures.	0.8			A1
Powers	Laura	LP	Staff	10/24/2006	DPSS - observing cycle counts at warehouse in Kokomo, IN	3.0			A1
Powers	Laura	LP	Staff	10/24/2006	DPSS - documenting cycle counts observed at warehouse in Kokomo, IN	2.9			A1
Powers	Laura	LP	Staff	10/24/2006	DPSS - meeting with client in regards to overview of cycle counts at warehouse in Kokomo, IN	1.5			A1
Powers	Laura	LP	Staff	10/24/2006	E&S - documenting review of A/R invoice packets for confirm testing	3.2			A1
Ranney	Amber C.	ACR	Senior	10/24/2006	Creating a Pension/OPEB PBC list for the client.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/24/2006	Going over warranty analysis by division with audit team.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/24/2006	Discussing Workers Compensation items need for our expert with audit team	0.4			A1

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Ranney	Amber C.	ACR	Senior	10/24/2006	Going through corporate cash accounts in order to create confirmation letters.	1.1			A1
Ranney	Amber C.	ACR	Senior	10/24/2006	Performing procedures for our Q3 review.	4.2			A1
Ranney	Amber C.	ACR	Senior	10/24/2006	Detail reviewing Debtor statement Q3 analytics	1.2			A1
Ranney	Amber C.	ACR	Senior	10/24/2006	Detail Reviewing Consolidated Statements Analytic	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/24/2006	AHG - Selection of Q3 Journal Entries	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/24/2006	E&C - Finished SAS65 Inventory Division	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/24/2006	E&C - Completed SAS 65 Milwaukee Reperformance	1.7			A1
Saimoua	Omar Issam	OIS	Staff	10/24/2006	E&C - Prepared the Depreciation Reasonableness excel spread sheet.	3.8			A1
Saimoua	Omar Issam	OIS	Staff	10/24/2006	E&C - Performed Audit procedures on the Disposal asse supporting documents.	4.3			A1
Schwandt	Lisa N.	LNS	Staff	10/24/2006	Preparing bank confirm templates.	2.9			A1
Schwandt	Lisa N.	LNS	Staff	10/24/2006	Creating pension client assistance list.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	10/24/2006	Updating Q3 analytics.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	10/24/2006	Tying out Q3 footnotes to support.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	10/24/2006	Setting up account report analytics for Q3 review.	0.9			A1
Sheckell	Steven F.	SFS	Partner	10/24/2006	Internal audit presentation	2.4			A1
Simpson	Jamie	JS	Senior Manager	10/24/2006	Preparation for Global Internal Audit Training presentation.	0.9			A1
Simpson	Jamie	JS	Senior Manager	10/24/2006	Time spent giving presentation at the Global Internal Audit Training for B. Thelen.	1.3			A1
Simpson	Jamie	JS	Senior Manager	10/24/2006	Discussion with A. Ranney regarding pension testing.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Prepared warranty reserve analytics.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Documented VE Warranty Reserve and tied out data.	3.2			A1
Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Discussed questions and open items with E&Y Senior.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Followed up with client regarding sample requests.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Completed and documented SAS 65 procedures on Warranty Reserve.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Discussed Cuneo E&O inventory reserve sales figures with J. Ong.	0.4			A1

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Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Met with A. Flowers to discuss CE Warranty accrual and E&O and LCM Reserve	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Obtained and clerically tested Sales Billing Adj. file and collections/retainer and bankrupt clients file.	0.8			A1
Simpson	Jamie	JS	Senior Manager	10/24/2006	Discussion with S. Sheckell regarding international questions.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/24/2006	Discussion with A. Ranney regarding SRM topics for Q3.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/24/2006	Discussion with N. Miller on T&I Interim status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/24/2006	Review of journal entry results from TSRS team and summarization of feedback.	1.1			A1
Tau	King-Sze	KST	Senior	10/24/2006	Saginaw - Performed procedures on E&O reserve.	2.9			A1
Tau	King-Sze	KST	Senior	10/24/2006	Saginaw - Discussion with S. Craig on fixed asset contrc testing.	0.6			A1
Tau	King-Sze	KST	Senior	10/24/2006	Saginaw - Discussion with D. Huston on inventory reserve and requested documents needed for substantive test.	0.6			A1
Tau	King-Sze	KST	Senior	10/24/2006	Saginaw - Performed procedures on E&O Reserve.	1.9			A1
Tau	King-Sze	KST	Senior	10/24/2006	Saginaw - Discussion with D. Huston on E&O reserve calculation.	0.5			A1
Tosto	Cathy I.	CIT	Partner	10/24/2006	Follow-up on Q3 items	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Coordination of Delphi Tax Meeting - Q3 Results per L. Demers.	0.2			A1
Asher	Kevin F.	KFA	Partner	10/25/2006	Quarterly review procedures	2.7			A1
Barber	Keith A.	KAB	Senior	10/25/2006	SAP/JE - Implemented code changes to reflect updated request to perform JE CAAT testing for EC.	3.2			A1
Barber	Keith A.	KAB	Senior	10/25/2006	SAP/JE - Implemented code changes to reflect updated request to perform JE CAAT testing for TI.	2.3			A1
Barber	Keith A.	KAB	Senior	10/25/2006	SAP/JE - Execution of code changes to reflect updated request to perform JE CAAT testing for EC.	1.5			A1

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Barber	Keither A.	KAB	Senior	10/25/2006	SAP/JE - Execution of code changes to reflect updated request to perform JE CAAT testing for TI.	0.9			A1
Barber	Keither A.	KAB	Senior	10/25/2006	SAP/JE - Discussion with E Marold regarding the output format of updated code changes for TI JE CAAT.	0.5			A1
Barwin	Kristen N.	KNB	Staff	10/25/2006	E & S - Audit NRE reconciliation	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/25/2006	E & S - Create spreadsheet to test NRE.	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/25/2006	E & S - Attend cycle counts for integrated circuit inventory.	3.2			A1
Barwin	Kristen N.	KNB	Staff	10/25/2006	E & S - Discuss Inventory process with inventory manager	1.8			A1
Boehm	Michael J.	MJB	Manager	10/25/2006	DPSS Interim - Discussion with A. Krabill regarding Cuneo E&O reserve.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/25/2006	DPSS Interim - Status update discussions with J. Harbaugh and E.R. Simpson regarding Cuneo E&O Reserve and AR confirmation procedures.	0.9			A1
Boehm	Michael J.	MJB	Manager	10/25/2006	E&S Interim - Update of E&S SRM based on TB 282 and 281	0.5			A1
Boehm	Michael J.	MJB	Manager	10/25/2006	E&S Interim - Discussions with audit team regarding audit approach on TB 281 and 282	0.4			A1
Boehm	Michael J.	MJB	Manager	10/25/2006	E&S Quarterly Review - Review of Mobilaria Asset Sal documentation.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	10/25/2006	Saginaw - Worked on revenue TOC	1.2			A1
Chamarro	Destiny D.	DDC	Staff	10/25/2006	Saginaw - Worked on Inventory TOC	4.2			A1
Chamarro	Destiny D.	DDC	Staff	10/25/2006	Saginaw - Worked on expenditure TOC	1.8			A1
Chamarro	Destiny D.	DDC	Staff	10/25/2006	Saginaw - Worked on inventory interim	1.1			A1
Chamarro	Destiny D.	DDC	Staff	10/25/2006	Saginaw - Created status report for team	0.7			A1
Craig	Tashawna N.	TNC	Staff	10/25/2006	Saginaw - Interim testing of Fixed Assets	8.0			A1
Craig	Tashawna N.	TNC	Staff	10/25/2006	Saginaw - Selected sample for independent test of controls (Fixed Asset Cycle)	1.2			A1
Craig	Tashawna N.	TNC	Staff	10/25/2006	Saginaw - Met with G. Imberger, B. Prueter, and M. O'Hare regarding sample selection for interim testing of CWIP	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	10/25/2006	Review Delphi responses to review notes for Q3.	2.3			A1
DeMers	Laurie A.	LAD	Senior Manager	10/25/2006	Discussion with S. Sheckell regarding Q3 tax.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	10/25/2006	Update Q3 workpapers where necessary.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	10/25/2006	Meeting with J. Williams regarding open items and expectations for when additional information with be available.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	10/25/2006	Follow-up based upon meeting with J. Williams regarding open items and expectations for when additional information with be available.	0.2			A1
Fisher	Trudi L.	TLF	Staff	10/25/2006	DGL/JE -Execution of DB Code 141- Updated Filter	2.1			A1
Fisher	Trudi L.	TLF	Staff	10/25/2006	DGL/JE- Executiong of DB Code 161- Updated Filter	2.2			A1
Fisher	Trudi L.	TLF	Staff	10/25/2006	DGL/JE-Updated documentation 161 to reflect new requirements	1.2			A1
Fisher	Trudi L.	TLF	Staff	10/25/2006	DGL/JE -Updated Documentation 141 to reflect new requirements	1.3			A1
Gerber	Katherine A.	KAA	Senior	10/25/2006	T&I - Completion of audit procedures for E&O reserve	4.7			A1
Gerber	Katherine A.	KAA	Senior	10/25/2006	T&I - Met with B. Kolb to go over tooling requests for substantive procedures	0.4			A1
Gerber	Katherine A.	KAA	Senior	10/25/2006	T&I - Met with G. Stevons to discussion open items/review notes for investments	0.9			A1
Gerber	Katherine A.	KAA	Senior	10/25/2006	T&I - Met with B. Kolb to go over tooling amortization (interim substantive procedures)	1.0			A1
Harbaugh	James M.	JMH	Senior	10/25/2006	DPSS - Answering staff questions	1.7			A1
Harbaugh	James M.	JMH	Senior	10/25/2006	DPSS - Creating AR Confirmations	1.4			A1
Harbaugh	James M.	JMH	Senior	10/25/2006	DPSS - Clearing review notes from prior visits.	4.2			A1
Harbaugh	James M.	JMH	Senior	10/25/2006	DPSS - Updating AR Alternate procedures testing.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/25/2006	SAS 100 inquiries with J. Brooks and D. Williams.	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/25/2006	Review of AHG provided analyses/ support in response to our Q3 client assistance package.	3.3			A1
Henning	Jeffrey M.	JMH	Partner	10/25/2006	E&C status conference call with M. Hatzfeld	0.6			A1
Henning	Jeffrey M.	JMH	Partner	10/25/2006	Meeting with E&S audit team to review status of interim audit procedures and key issues	1.4			A1
Henning	Jeffrey M.	JMH	Partner	10/25/2006	Review E&S quarterly review workpapers	2.6			A1
Henning	Jeffrey M.	JMH	Partner	10/25/2006	Delphi team consultation call with practice directors	0.8			A1
Horner	Kevin John	KJH	Staff	10/25/2006	Packard Interim: completed payroll analytics	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	10/25/2006	Packard Interim: met with C. Zerull to request balances for payroll analytics	0.4			A1
Horner	Kevin John	KJH	Staff	10/25/2006	Packard Interim: worked on review notes surrounding the revenue cycle test of controls	1.2			A1
Horner	Kevin John	KJH	Staff	10/25/2006	Packard Interim: tied out supporting documentation received for contract review for revenue cycle test of controls	0.9			A1
Horner	Kevin John	KJH	Staff	10/25/2006	Packard Interim: worked on tie out of supporting documentation for our testing of changes to the price master file	1.4			A1
Horner	Kevin John	KJH	Staff	10/25/2006	Packard Interim: discussed payroll analytics worksteps with M. Pikos to determine tasks that need to be completed	0.7			A1
Kearns	Matthew R.	MRK	Senior	10/25/2006	Assisting E&Y staff member O. Saimoua with questions regarding audit approach on A/R Reserve and PP&E for E&C	0.7			A1
Kearns	Matthew R.	MRK	Senior	10/25/2006	Reviewing E&C slide show presentation from Q3 divisional meeting as part of Q3 review procedures	2.3			A1
Kearns	Matthew R.	MRK	Senior	10/25/2006	Reviewing and understanding Q3 Technical Accounting memos prepared by E&C as part of Q3 procedures	2.1			A1
Kearns	Matthew R.	MRK	Senior	10/25/2006	E&C - Meeting with R. Charjartavy and reviewing monthly account reconciliation schedule he prepares	2.2			A1
Kearns	Matthew R.	MRK	Senior	10/25/2006	Participating in an E&Y - Delphi E&C Mgmt (D. Williams, J. Brooks) meeting to discuss required E&Y inquires as part of Q3 procedures	1.4			A1
Klemash	Stephen W.	SWK	Partner	10/25/2006	Internal account review with K. Asher, Frank, G. Schaffert, and S. Sheckell.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	10/25/2006	E&S - Discussion with J. Henning, M. Boehm and E. Marold to discuss E&O reserve methodology being used.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/25/2006	E&S - Review of the Q3 analyticals.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	10/25/2006	E&S - Edits to the Q3 SRM.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/25/2006	Preparation of meeting schedule for European interim closing meetings.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/25/2006	E&S - Preparation for review of D&T workpapers.	0.5			A1
Marold	Erick W.	EWM	Senior	10/25/2006	E&S - Explained accounting for EITF 99-5 with K. Barwin.	2.3			A1
Marold	Erick W.	EWM	Senior	10/25/2006	E&S - Discussed Brax Group inventory purchases with PC&L.	1.3			A1
Marold	Erick W.	EWM	Senior	10/25/2006	E&S - Obtained analysis to support the IBNR warranty accrual	2.8			A1
Marold	Erick W.	EWM	Senior	10/25/2006	E&S - Met with G. Pham to inquire regarding unusual invoice confirmation results.	1.2			A1
Miller	Nicholas S.	NSM	Manager	10/25/2006	T&I - Preparation of an investments summary memo for T&I.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/25/2006	T&I - Review of the Q3 balance sheet analytics, including follow-up questions with S. Kokic.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	10/25/2006	T&I - FS Close Cycle Test of controls.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	10/25/2006	T&I - Expenditure cycle Test of controls.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	10/25/2006	T&I - Reviewing and editing Q3 JE	4.2			A1
Pacella	Shannon M.	SMP	Manager	10/25/2006	Preparation of email to K. Cash looking for feedback on testing approach for critical reports.	0.3			A1
Pacella	Shannon M.	SMP	Manager	10/25/2006	Status update call with Core Sr. Manager, J.Simpson.	0.5			A1
Pacella	Shannon M.	SMP	Manager	10/25/2006	Give feedback to M. Stille on questions with testing procedures.	1.2			A1
Pikos	Matthew C.	MCP	Senior	10/25/2006	Interim audit procedures related to the warranty expense at the Packard location.	2.8			A1
Pikos	Matthew C.	MCP	Senior	10/25/2006	Interim audit procedures relating to the Accounts payable balances at the Packard Division	3.4			A1
Pikos	Matthew C.	MCP	Senior	10/25/2006	Packard - Performing an overall analytical review of Q3 actuals vs. Q3 budgeted income statement information a part of our quarterly review procedures.	1.1			A1
Powers	Laura	LP	Staff	10/25/2006	DPSS- documenting cycle counts observed at Cuneo warehouse in Kokomo, IN	1.9			A1
Powers	Laura	LP	Staff	10/25/2006	DPSS - observing cycle counts in U-cells at Cuneo warehouse in Kokomo, IN	1.5			A1

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Powers	Laura	LP	Staff	10/25/2006	DPSS - observing cycle counts on the dock in Cuneo warehouse in Kokomo, IN	2.1			A1
Powers	Laura	LP	Staff	10/25/2006	DPSS- observing cycle counts in historical locations in Cuneo warehouse in Kokomo, IN	2.3			A1
Powers	Laura	LP	Staff	10/25/2006	DPSS - observing cycle counts in rooms 3, 9, 4, and 6 in Cuneo warehouse in Kokomo, IN	1.5			A1
Powers	Laura	LP	Staff	10/25/2006	DPSS- meeting with client in regards to concerns with cycle counts at Kokomo, IN	1.3			A1
Ranney	Amber C.	ACR	Senior	10/25/2006	Accumulating information to create a Q3 Warranty Reserve Analysis by Division.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/25/2006	Creating a supplemental pension audit program and discussing with audit team & partner.	2.6			A1
Ranney	Amber C.	ACR	Senior	10/25/2006	Detail reviewing significant reserve account analytics fo Q3.	2.6			A1
Ranney	Amber C.	ACR	Senior	10/25/2006	Reviewing explanations provided by the client for the Q Corporate ledger analytics.	2.4			A1
Reddy	Smitha Pingli	SPR	Manager	10/25/2006	Setting up meeting w/ J. Williams regarding 3rd Q.	0.1			A1
Reddy	Smitha Pingli	SPR	Manager	10/25/2006	Discussion w/ J. Beckman re: next steps.	0.5			A1
Reddy	Smitha Pingli	SPR	Manager	10/25/2006	Review of 3rd Q.	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/25/2006	AHG - Warranty Quarterly Analysis	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/25/2006	Inventory Analysis for Q3 AHG	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/25/2006	AHG - Accounts Receivable Quarterly Analysis	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/25/2006	AHG - Discussion with TSRS regarding journal entries for TB 183.	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/25/2006	Worked on Inventory Cut-off for E&C	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/25/2006	E&C - Status Update Meeting M. Hatzfeld.	0.9			A1
Saimoua	Omar Issam	OIS	Staff	10/25/2006	E&C - Clerically tested the fixed asset detail report.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	10/25/2006	E&C - Obtained the AR reserve analysis as of Q3 and AR reserve account reconciliations and performed steps in aws Program.	4.1			A1
Schaffert	Glen A.	GAS	Partner	10/25/2006	Internal account review with K. Asher, Frank, G. S. Klemash, and S. Sheckell.	1.0			A1
Schwandt	Lisa N.	LNS	Staff	10/25/2006	Tying out pension valuation to a third party source.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	10/25/2006	Attended Hyperion training offered by Delphi.	2.2			A1

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Schwandt	Lisa N.	LNS	Staff	10/25/2006	Setting up account report analytics for Q3 review.	3.8			A1
Sheckell	Steven F.	SFS	Partner	10/25/2006	Quarterly review	3.1			A1
Sheckell	Steven F.	SFS	Partner	10/25/2006	Review quarterly tax provision	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/25/2006	Discussion with A. Ranney regarding pension participant data audit program.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/25/2006	Discussion with S. Sheckell and A. Ranney regarding pension participant data testing program.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	10/25/2006	DPSS - Followed-up on allowance open items.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/25/2006	DPSS - Discussed and documented collections reserve % with D. Langford.	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	10/25/2006	DPSS - Tied out warranty detail and prepared sample selections spreadsheets	4.1			A1
Simpson	Jamie	JS	Senior Manager	10/25/2006	Preparation of emails to E&Y Brazil and E&Y Australia regarding fees/scope.	0.8			A1
Simpson	Jamie	JS	Senior Manager	10/25/2006	Review of AIMS database listing of Delphi contacts.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/25/2006	Discussion with E. Marold regarding journal entry testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/25/2006	Review of journal entry results and summarization of feedback for TSRS.	1.2			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Discussion with S. Craig on user access testing.	0.3			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Discussion with G. Imberger regarding CIP additions testing.	0.4			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Discussion with S. Craig on fixed assets CWIP interim testing.	0.4			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Discussion with D. Chamarro on one of the inventory control independent testing.	0.6			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Preparing audit workpapers.	1.1			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Reviewed inventory reserve.	1.9			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Reviewed AR reserve as of 9/30/06.	0.9			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Reviewed restructuring charges schedule.	0.6			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Discussed with Barb from Delphi on API loss accrual and POS.	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/25/2006	Review of FAS 5 memo	0.2			A1
Tosto	Cathy I.	CIT	Partner	10/25/2006	Review status of Q3 info	0.9			A1

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Tosto	Cathy I.	CIT	Partner	10/25/2006	Review Q3 documents and FRD on APB 23	2.4			A1
Aquino	Heather	HRA	Client	10/26/2006	Preparation of email regarding Division Status Summary per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	10/26/2006	Correspondence with K. Asher regarding email and phone number of J. Arle.	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	10/26/2006	Correspondence with D. Fidler and M. Sakowski regarding team contact list.	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	10/26/2006	Correspondence with M. Hatzfeld regarding Division Status Summary.	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	10/26/2006	Correspondence with J. Simpson, A. Ranney and C. Failer regarding details of N. Yang's arrival.	0.4			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	10/26/2006	Coordination of Delphi Tax Meeting - Q3 Results per L. Demers.	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	10/26/2006	Coordination of tax workpapers for C. Tosto's sign-off per L. DeMers and J. Hegelmann.	0.5			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	10/26/2006	Correspondence with S. Gale regarding space for E&Y bankruptcy tax individuals week of 10/30.	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	10/26/2006	Coordination of new badge for K. Barber due to new computer.	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Asher	Kevin F.	KFA	Partner	10/26/2006	Meeting with J. Arle related to treasury and M&A matters	1.5			A1
Asher	Kevin F.	KFA	Partner	10/26/2006	Meeting with T. Timko on quaterly matters	1.1			A1
Barber	Keith A.	KAB	Senior	10/26/2006	SAP/JE - Implemented code changes to reflect updated request to perform JE CAAT testing for E&S.	2.8			A1
Barber	Keith A.	KAB	Senior	10/26/2006	SAP/JE - Execution of code changes to reflect updated request to perform JE CAAT testing for E&S.	1.1			A1
Barber	Keith A.	KAB	Senior	10/26/2006	SAP/JE - Implemented code changes to reflect updated request to perform JE CAAT testing for DPSS.	2.1			A1

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Barber	Keither A.	KAB	Senior	10/26/2006	SAP/JE - Execution of code changes to reflect updated request to perform JE CAAT testing for DPSS.	1.8			A1
Barber	Keither A.	KAB	Senior	10/26/2006	SAP/JE - Discussion with E Marold regarding the output format of updated code changes for E&S JE CAAT.	0.8			A1
Barwin	Kristen N.	KNB	Staff	10/26/2006	E&S - Discuss NRE with M. Sanders	1.6			A1
Barwin	Kristen N.	KNB	Staff	10/26/2006	E&S - Review NRE contract terms	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/26/2006	E&S - Compile and reconcile NRE spreadsheet	2.2			A1
Barwin	Kristen N.	KNB	Staff	10/26/2006	E&S - Inventory Requests and Compilation	1.2			A1
Boehm	Michael J.	MJB	Manager	10/26/2006	E&S Interim - Review of predecessor auditor workpapers for the E&S division.	5.4			A1
Boehm	Michael J.	MJB	Manager	10/26/2006	E&S Quarterly Review - Return travel time from Indianapolis, IN after predecessor auditor workpapers review and Q3 site visit.	4.0			A1
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Saginaw - updated PBC listing	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Saginaw - Worked on AR interim	1.8			A1
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Saginaw - Worked on inventory TOC	1.3			A1
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Saginaw - Worked in inventory interim	4.4			A1
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Saginaw - Updated M. Hatzfeld regarding status	1.1			A1
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Saginaw - Meet with Lindy to discuss Accrual issue	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Saginaw - Meet with L. Bourassa to discuss contract approvals	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/26/2006	Saginaw - Interim testing of Fixed Assets	8.7			A1
Craig	Tashawna N.	TNC	Staff	10/26/2006	Saginaw - Met with team to discuss status of interim and SAS 65 work	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/26/2006	Saginaw - Met with M. Hatzfeld, B. Prueter, and P. O'Bee regarding Interim testing of CWIP	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Meeting with J. Williams to discuss open items list and new questions.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Meet with B. Sparks to clarify non-U.S. open items.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Q3 tax work - Address all client responses to questions and address all questions from C. Tosto accordingly.	2.1			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Q3 tax work - Coordination with SALT.	0.8			A1

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DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Q3 tax work - Meeting with J. Hegelmann.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Debrief following meeting with J. Williams.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Working together with J. Hegelmann to write email responses to questions from C. Tosto.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Schedule call with D. Kelley to discuss open items list.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Complete E&Y response column and E&Y conclusion column.	1.4			A1
Fisher	Trudi L.	TLF	Staff	10/26/2006	DGL/JE- Execution of DB Code K9- Updated Filter	2.1			A1
Fisher	Trudi L.	TLF	Staff	10/26/2006	DGL/JE- Execution of DB Code 289- Updated Filter	1.9			A1
Fisher	Trudi L.	TLF	Staff	10/26/2006	DGL/JE- Execution of DB Code 290- Updated Filter	2.2			A1
Fisher	Trudi L.	TLF	Staff	10/26/2006	DGL/JE -Updated Documentation of Code K9 to reflect new requirements	1.0			A1
Fisher	Trudi L.	TLF	Staff	10/26/2006	DGL/JE -Updated Documentation of Code 289 to reflect new requirements	2.1			A1
Gerber	Katherine A.	KAA	Senior	10/26/2006	T&I - Preparation of AR Reserve Memo	0.4			A1
Gerber	Katherine A.	KAA	Senior	10/26/2006	T&I - Completion of AR Reserve analytics	2.1			A1
Gerber	Katherine A.	KAA	Senior	10/26/2006	T&I - Review Inventory standards (build-up of costs)	0.4			A1
Gerber	Katherine A.	KAA	Senior	10/26/2006	T&I - Audit AR reserve balance (substantive procedures for interim)	2.2			A1
Gerber	Katherine A.	KAA	Senior	10/26/2006	T&I - Met with E. Creech to go over AR Reserve accounts/analytics	0.9			A1
Gerber	Katherine A.	KAA	Senior	10/26/2006	T&I - Preparation and review of Q3 tooling analytics	1.1			A1
Harbaugh	James M.	JMH	Senior	10/26/2006	DPSS - Creating open items listing.	1.6			A1
Harbaugh	James M.	JMH	Senior	10/26/2006	DPSS - Creating Analytics for AR Allowance	2.2			A1
Harbaugh	James M.	JMH	Senior	10/26/2006	DPSS - Logging open requests and following up with client personnel	2.1			A1
Harbaugh	James M.	JMH	Senior	10/26/2006	DPSS - Resolving issue related to testing of warranty reserve calculation.	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2006	Review of accumulated warranty data from all divisions for purposes of cross-divisional comparison and consistency with Corporate policy.	1.7			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2006	Saginaw - Meeting with J. Perkins to discuss SAS 100 inquiries.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2006	Saginaw - Meeting with B. Preuter and P. Toole to clarify outstanding audit requests.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	10/26/2006	Q3 - Work on updating workpapers and completing proper documentation	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/26/2006	Q3 - help L. DeMers set-up Q3 status report conference call with D. Kelly for 10/27	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/26/2006	Q3 - Meet with J. Williams and L. DeMers to go over Q3 open items list/status report	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/26/2006	Q3 - Stop by to see R. Patel to follow-up on Non-U.S. ETR items re: large variances in ETR between Q2 & Q2	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/26/2006	Q3 - draft and send e-mail to R. Patel re: additional follow-up questions on ETR calculation for loss countries	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/26/2006	Q3 - Respond to C. Tosto's e-mails re: update on Q3 progress, answer Cathy's questions and discuss resolution to specific items	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/26/2006	Q3 - Go through Q3 workpapers and status report responses with L. DeMers to ensure all items are properly updated, to make sure all open items are being timely resolved and generate a follow-up questions list for J. Williams.	3.6			A1
Henning	Jeffrey M.	JMH	Partner	10/26/2006	Review Thermal quarterly review workpapers	3.9			A1
Henning	Jeffrey M.	JMH	Partner	10/26/2006	Thermal 3rd quarter review status meeting and inquiries	1.6			A1
Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: tied out A/R past due performance summary to A/R reserve calculation	0.7			A1
Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: tied out supporting documentation for the specific reserve portion of the A/R aging	0.6			A1
Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: discussed with M. Pikos debit memos process and Ford unpriced debit memos	0.7			A1
Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: met with G. Naylor, A/R, to discuss Ford unpriced debit memos and Mercedes price negotiation	0.9			A1

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Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: met with Rosemaria Capogreco, A/R, to discuss A/R past due performance summary she prepares in connection with A/R reserve	0.9			A1
Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: met with C. High to discuss bankrupt customers in the specific reserve for allowance for doubtful accounts	1.4			A1
Imberger	Guido	GI	Senior Manager	10/26/2006	Saginaw - Internal discussion to determine the status of the interim audit (SAS 65 and interim)	2.2			A1
Imberger	Guido	GI	Senior Manager	10/26/2006	Saginaw - Internal discussion to determine how to proceed in auditing fixed assets and inventory	1.3			A1
Imberger	Guido	GI	Senior Manager	10/26/2006	Saginaw - Review of the Q3 presentation slides to determine content of the Q3 SRM	0.8			A1
Imberger	Guido	GI	Senior Manager	10/26/2006	Saginaw - Review of CFO report on legal claims, compare to a FAS 5 summary provided by Delphi HQ to determine if all significant cases are monitored by Delphi HQ.	1.3			A1
Kearns	Matthew R.	MRK	Senior	10/26/2006	Meeting with A. Renaud of E&C discussing Q3 audit schedules	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/26/2006	Reviewing and preparing warranty schedules for Q3 review procedures of E&C	4.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/26/2006	E&S - Travel time from D&T workpaper review in Indiana.	3.0			A1
Krabill	Aaron J.	AJK	Senior Manager	10/26/2006	D&T 2005 workpaper review.	5.8			A1
Marold	Erick W.	EWM	Senior	10/26/2006	Reviewed NSJE results for TB 141	2.6			A1
Marold	Erick W.	EWM	Senior	10/26/2006	Reviewed NSJE results for the AHG trial balance.	1.6			A1
Marold	Erick W.	EWM	Senior	10/26/2006	E&S - Prepared and discussed with A. Jackson the initial E&O inventory findings.	1.1			A1
Marold	Erick W.	EWM	Senior	10/26/2006	E&S - Updated SRM based on comments from J. Henning.	2.1			A1
Marold	Erick W.	EWM	Senior	10/26/2006	E&S - Updated income statement variance analysis based on comments from J. Henning.	1.4			A1
Miller	Nicholas S.	NSM	Manager	10/26/2006	Packard - Drive time from Troy, MI to Warren, OH to work on Packard division.	3.0			A1
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Review of the inventory E&O reserve testing performed at 9/30/06.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Completion of Q3 quarterly checklist for the T&I division.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Meeting with S. Kokic to discuss the impairment indicator review for Q3.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Time spent updating the quarterly SRM for partner and senior manager comments.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Discussion with S. Kokic to go over open questions on the balance sheet fluctuation.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Q3 quarterly inquiry meeting with J. Reidy, D. Greenbury, D. Praus, E. Creech, J. Henning, J. Simpson.	1.5			A1
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Time spent investigating the accounting transactions recorded to book the consolidation of the SDAAC investment.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	10/26/2006	T&I - Tied in inventory cycle test counts.	4.4			A1
Nicol	Jeremy M.	JMN	Staff	10/26/2006	T&I - Performed cutoff tests for inventory cycle.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	10/26/2006	T&I - Met with J. Sienkiewicz regarding data for inventory test counts.	1.3			A1
Pacella	Shannon M.	SMP	Manager	10/26/2006	Status update call with Core Sr. Manager, J.Simpson.	0.4			A1
Pacella	Shannon M.	SMP	Manager	10/26/2006	Sent email to Packard team requesting status testing procedures.	0.2			A1
Pikos	Matthew C.	MCP	Senior	10/26/2006	Packard - Performing interim audit procedures on the fixed asset and construction in progress accounts.	4.9			A1
Pikos	Matthew C.	MCP	Senior	10/26/2006	Packard - Quarterly review procedures related to the Tooling analysis.	3.1			A1
Powers	Laura	LP	Staff	10/26/2006	DPSS - documenting cycle counts observed at warehouse in Kokomo, IN	1.7			A1
Powers	Laura	LP	Staff	10/26/2006	DPSS - meeting with client at warehouse in Kokomo, IN to wrap up observation of cycle counts	1.2			A1
Powers	Laura	LP	Staff	10/26/2006	E&S - meeting with client in regards to A/R confirm testing	1.6			A1
Powers	Laura	LP	Staff	10/26/2006	E&S - documenting review of special issues with A/R confirm testing	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Powers	Laura	LP	Staff	10/26/2006	E&S - creating workpapers from A/R invoice packets fo A/R confirm testing	3.1			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Setting up a schedule of warranty reserves by division fo analysis.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Meeting with C. Adams to obtain support related to our Derivatives control testing.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Performing required procedures for the Q3 review.	0.8			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Detail reviewing the Minority Interest Liability calculation.	1.2			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Detail reviewing tie-out of the Q3 workers' compensatio reconciliation.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Reviewing the Company's Q3 warranty reserve analysis for reasonableness.	1.3			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Discussing the Q3 reserve account analytics with staff, and documenting fluctuations.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Discussing questions related to the Q3 workers' compensation balance with B. Murray & M. Fraylick.	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2006	Meeting with AHG, M. Kokic relating the inventory results API for the AHG division	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2006	Prepared a lead-sheet including a comparison of the AHG reserve between periods.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2006	AHG - Meeting with G. Anderson to discuss fluctuations	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2006	E&C - Meeting with M. Schulz relating the inventory reserve and obtained the requested documentation	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2006	E&C - Worked on Inventory Reserve- Preparation of an analytic sheet, comparing 12/31/2005 balances with 9/30/2006 balances	2.5			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2006	E&C - Finished Activity 9 - FR workstep Inventory Reserve - Analysis of the completeness of the reserve an related procedures	2.5			A1
Saimoua	Omar Issam	OIS	Staff	10/26/2006	E&C - Met with K. Lentine to inquire of the impairment analysis prepared by her, and obtained the Q3 analysis.	1.8			A1

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Saimoua	Omar Issam	OIS	Staff	10/26/2006	E&C - Documented understanding of the impairment analysis work sheet and performed steps documented in AWS program.	4.6			A1
Saimoua	Omar Issam	OIS	Staff	10/26/2006	E&C - Obtained the repair and maintenance report from Fixed asset analyst - Mona and performed steps documented in the aws program.	2.7			A1
Saimoua	Omar Issam	OIS	Staff	10/26/2006	E&C - Performed analytical procedures as part of Q3 procedures.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	10/26/2006	Preparing bank account confirm templates.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	10/26/2006	Setting up warranty rollforward for all divisions.	4.5			A1
Schwandt	Lisa N.	LNS	Staff	10/26/2006	Documenting notes from Hyperion training.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	10/26/2006	Setting up account report analytics for Q3 review.	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/26/2006	Discuss various topics with T. Timko	1.0			A1
Sheckell	Steven F.	SFS	Partner	10/26/2006	Quarterly review	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	10/26/2006	DPSS - Documented warranty reserves.	3.3			A1
Simpson	Emma-Rose S.	ESS	Staff	10/26/2006	DPSS - Discussed issues with E&Y Senior	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	10/26/2006	DPSS - Discussed with client and reconciled warranty sales with sales per the TB.	3.5			A1
Simpson	Jamie	JS	Senior Manager	10/26/2006	T&I - Discussion with D. Askey regarding inventory standards.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/26/2006	Discussions with N. Miller and J. Henning regarding T&I quarterly review and interim status.	2.3			A1
Simpson	Jamie	JS	Senior Manager	10/26/2006	Participation in quarterly update meeting with J. Riedy, D. Greenbury, B. Kolb, E. Creech, D. Prause, J. Henning and N. Miller to discuss T&I quarterly results.	1.7			A1
Simpson	Jamie	JS	Senior Manager	10/26/2006	Discussion with K. Barber regarding journal entry testing.	0.3			A1
Stille	Mark Jacob	MJS	Senior	10/26/2006	Documentation of walkthroughs for Integra-T and IT2 (Treasury).	1.5			A1
Stille	Mark Jacob	MJS	Senior	10/26/2006	Review of GM documentation received for access administration testing.	2.5			A1
Stille	Mark Jacob	MJS	Senior	10/26/2006	Meeting with C. Courtade for walkthrough follow-up for Treasury applications (Integra-T, IT2).	1.1			A1

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Tau	King-Sze	KST	Senior	10/26/2006	Saginaw - Discussion with M. Hatzfeld and G. Imberger on audit status.	1.1			A1
Tau	King-Sze	KST	Senior	10/26/2006	Saginaw - Discussed with D. Huston to obtain an understanding of the inventory capitalization.	0.9			A1
Tau	King-Sze	KST	Senior	10/26/2006	Saginaw - Preparing analytics worksheet.	0.6			A1
Tau	King-Sze	KST	Senior	10/26/2006	Saginaw - Discussion with G. Imberger on B/S and I/S analytics.	1.1			A1
Tau	King-Sze	KST	Senior	10/26/2006	Saginaw - Discussion with M. Hatzfeld regarding Q3 procedures and status.	1.4			A1
Tau	King-Sze	KST	Senior	10/26/2006	Saginaw - Performed audit procedures for Q3 on the reserves schedules.	1.9			A1
Tosto	Cathy I.	CIT	Partner	10/26/2006	Discuss status of Q3 and APB 23 calcs with J. Erickson and update team	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Coordination of rescheduled Delphi Fraud Meeting per B. Stewart.	0.1			A1
Asher	Kevin F.	KFA	Partner	10/27/2006	Review of audit planning work papers	2.3			A1
Barwin	Kristen N.	KNB	Staff	10/27/2006	E&S - reconcile errors in NRE balances	3.9			A1
Barwin	Kristen N.	KNB	Staff	10/27/2006	E&S - Travel Home from Kokomo, IN.	4.5			A1
Barwin	Kristen N.	KNB	Staff	10/27/2006	E&S - Observe Test Inventory Cycle Counts	1.4			A1
Boehm	Michael J.	MJB	Manager	10/27/2006	DPSS Interim - Review of warranty reserve documentation at DPSS.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/27/2006	DPSS Interim - Discussions with A. Flowers regarding XM Contracts.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/27/2006	DPSS Interim - Discussions with J. Harbaugh regarding consignment inventory procedures at DPSS.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/27/2006	E&S Interim - Preparation of E&S ASM documentation.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/27/2006	E&S Interim - Discussed E&O reserve procedures with A. Jackson, and related meeting preparation.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/27/2006	Internal Audit Coordination - Review of PwC fixed asset and tooling substantive programs	0.9			A1
Boehm	Michael J.	MJB	Manager	10/27/2006	Internal Audit Coordination - Review of Corporate framework and preparation related comments.	1.7			A1
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Saginaw - Worked on interim AR	1.5			A1
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Saginaw - Worked on TOC for inventory	0.8			A1

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Chamarro	Destiny D.	DDC	Staff	10/27/2006	Saginaw - Worked on interim inventory	1.8			A1
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Saginaw - Meet with V. Zolinski to discuss RM price testing	0.7			A1
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Saginaw - Meet with D. Gustin to discuss tying the DGI to Hyperion for AR.	0.4			A1
Craig	Tashawna N.	TNC	Staff	10/27/2006	Saginaw - Interim testing of Fixed Assets.	6.9			A1
Craig	Tashawna N.	TNC	Staff	10/27/2006	Saginaw - Interim testing of Accounts Payable	0.6			A1
Craig	Tashawna N.	TNC	Staff	10/27/2006	Saginaw - Met with G. Imberger regarding account reconciliations	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	10/27/2006	Conference call with D. Kelley and J. Hegelmann, regarding open items list.	0.9			A1
Gerber	Katherine A.	KAA	Senior	10/27/2006	T&I - Completion of AR Reserve memo	0.9			A1
Gerber	Katherine A.	KAA	Senior	10/27/2006	T&I - Audit procedures for AR Reserve balance	2.1			A1
Gerber	Katherine A.	KAA	Senior	10/27/2006	T&I - Meet with P. Saxena to discuss Warranty reserve	0.4			A1
Gerber	Katherine A.	KAA	Senior	10/27/2006	T&I - Review of Q3 journal entries	1.0			A1
Harbaugh	James M.	JMH	Senior	10/27/2006	DPSS - Testing Cuneo E&O reserve.	2.4			A1
Harbaugh	James M.	JMH	Senior	10/27/2006	DPSS - Testing warranty reserves.	3.2			A1
Harbaugh	James M.	JMH	Senior	10/27/2006	DPSS - Clearing inventory open items.	1.1			A1
Harbaugh	James M.	JMH	Senior	10/27/2006	DPSS - Communications with client regarding requests, questions, and scheduling future meetings.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/27/2006	Discussion with S. Pacella and A. Krabill relative to E&Y Q3 strategy of 10Q tie-out procedures at Corporate level and E&Y divisional team level.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/27/2006	E&C - reviewing audit workpapers related to PP&E and tooling.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/27/2006	Performance of SAS 100 review procedures related to warranty, restructuring, AR and inventory reserves at E&C.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/27/2006	Q3 - Meet with R. Patel to pick up and go over Q3 work papers	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	10/27/2006	Q3 - Conference call with L. DeMers and D. Kelley - re: status and open items list	1.4			A1

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Hegelmann	Julie Ann	JAH	Senior	10/27/2006	Q3 - tie out and reference workpapers, draft index for workpaper files and being drafting Q3 tax summary memo to be part of Q3 workpaper files	3.4			A1
Henning	Jeffrey M.	JMH	Partner	10/27/2006	E&C - Review impairment memo re: Delphi Australia	0.8			A1
Henning	Jeffrey M.	JMH	Partner	10/27/2006	E&C - Review account reconciliation control processes	1.1			A1
Henning	Jeffrey M.	JMH	Partner	10/27/2006	E&C - Review analytics and other quarterly review papers	2.4			A1
Henning	Jeffrey M.	JMH	Partner	10/27/2006	E&C - Review Next Chimica accounting memo.	0.3			A1
Henning	Jeffrey M.	JMH	Partner	10/27/2006	E&C - Discussion with M. Hatzfeld regarding Next Chimica accounting memo.	0.3			A1
Horner	Kevin John	KJH	Staff	10/27/2006	Packard Interim: discussed with N. Miller results of clearing review notes for A/R reserve	0.4			A1
Horner	Kevin John	KJH	Staff	10/27/2006	Packard Interim: travel time from Warren, OH after working on Delphi Packard for the week.	3.6			A1
Horner	Kevin John	KJH	Staff	10/27/2006	Packard Interim: met with K. Edwards to get purchase order for our revenue cycle test of controls	0.2			A1
Horner	Kevin John	KJH	Staff	10/27/2006	Packard Interim: tied out hard copy support for completeness testing of debit memo population for our testing of the A/R Reserve	2.1			A1
Horner	Kevin John	KJH	Staff	10/27/2006	T&I Interim: discussion with N. Miller regarding inventory test counts tie out	0.2			A1
Horner	Kevin John	KJH	Staff	10/27/2006	T&I Interim: call with J. Nicol to discuss inventory test counts tie out	0.2			A1
Imberger	Guido	GI	Senior Manager	10/27/2006	Saginaw - Discussion with E&Y corporate team regarding the scope to be performed on the FAS 5 summary provided by corporate, compare CFO report and FAS 5 summary.	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/27/2006	Meeting with A. Renaud of E&C to discuss audit request items for Q3 review.	1.2			A1
Kearns	Matthew R.	MRK	Senior	10/27/2006	Meeting with M. Hatzfeld of E&Y discussing audit approach on reconciling E&C local ledger to Hyperion.	0.4			A1

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Kearns	Matthew R.	MRK	Senior	10/27/2006	E&C - Assisting E&Y staff member O. Saimoua with audit approach on fixed assets	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/27/2006	Preparing E&C Q3 review schedules, including account: receivable reserve and restructuring reserve	5.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	DPSS - Update discussion re: interim work with C. Anderson and M. Boehm.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	DPSS - Preparation of interim status schedules.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	E&S - Conference call with A. Jackson, M. Boehm and E. Marold to discuss the E&O process.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	E&S - Preparation of divisional status schedules.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	Preparation of European interim closing meeting slide deck template.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	Preparation of domestic interim closing meeting slides.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	Discussions with M. Hatzfeld regarding Q3 financial statement close process.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	Status update with J. Hegelmann regarding Q3 status.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	Status update with D. Kelly regarding Q3 status.	0.4			A1
Marold	Erick W.	EWM	Senior	10/27/2006	Discussed with TSRS the status of NSJE testing.	1.4			A1
Marold	Erick W.	EWM	Senior	10/27/2006	Prepared and communicated NSJE feedback for TSRS.	2.1			A1
Marold	Erick W.	EWM	Senior	10/27/2006	E&S - Meeting with M. McWhorter to discuss requested items related to warranty.	1.3			A1
Marold	Erick W.	EWM	Senior	10/27/2006	E&S - Met with the Quality Group to discuss process for estimating warranty incidents per thousand vehicles.	2.1			A1
Marold	Erick W.	EWM	Senior	10/27/2006	E&S - Prepared and communicated additional requests related to Warranty reserves to B. Dockmyer.	1.1			A1
Marold	Erick W.	EWM	Senior	10/27/2006	E&S - Travel time from Kokomo, IN.	4.1			A1
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - Discussion with K. Horner about how he cleared the review notes for the billing reserve testing.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - Completion of the Q3 SRM for the division.	1.2			A1
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - Review of Q3 restructuring reserve schedule.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - Review of draft fluctuation analyses for Q3.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - Review of the Q3 tooling rollforward schedule.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - Completion of the Q3 quarterly checklist for the division.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - call with K. Barber to discuss the status of the Q3 Packard journal entries.	0.2			A1
Nicol	Jeremy M.	JMN	Staff	10/27/2006	T&I - Performed cutoff tests on inventory.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	10/27/2006	T&I - Tied out inventory cycle test counts.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	10/27/2006	Moved workpapers from T&I to Corporate.	1.0			A1
Pacella	Shannon M.	SMP	Manager	10/27/2006	Meeting with M.Stille to discuss status with testing: DGL, Steering, Treasury	1.1			A1
Pacella	Shannon M.	SMP	Manager	10/27/2006	Preparation of email to GM contact re: status of change mgmt. sample documentation requested.	0.2			A1
Pikos	Matthew C.	MCP	Senior	10/27/2006	Reviewing the quarterly reserve rollforward prepared by the Packard division.	1.3			A1
Pikos	Matthew C.	MCP	Senior	10/27/2006	Travel time from the Packard Division headquarters in Warren, OH.	3.0			A1
Powers	Laura	LP	Staff	10/27/2006	DPSS- creating workpapers documenting cycle counts observed at Cuneo warehouse in Kokomo, IN	1.1			A1
Powers	Laura	LP	Staff	10/27/2006	DPSS - call with client and E&Y discussing cycle counts observed at Cuneo warehouse in Kokomo, IN	1.0			A1
Powers	Laura	LP	Staff	10/27/2006	E&S - travel time from client in Kokomo, IN.	4.0			A1
Powers	Laura	LP	Staff	10/27/2006	E & S - creating workpapers from A/R invoices to document examples of different invoice packets for AR confirm testing	1.2			A1
Ranney	Amber C.	ACR	Senior	10/27/2006	Reviewing warranty schedule by division and making updates.	0.7			A1
Ranney	Amber C.	ACR	Senior	10/27/2006	Performing required procedures for the Q3 review.	1.4			A1

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Rothmund	Mario Valentin	MVR	Senior	10/27/2006	LCM Analysis Q3 AHG - worked with M. Kokic to clear open items	4.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/27/2006	E&C LCM Analysis- audited 9/30 balance with follow-up questions for M. Schultz and C. Bush	4.2			A1
Saimoua	Omar Issam	OIS	Staff	10/27/2006	E&C - Obtained the CWIP summary report from Gordon - Fixed asset manager and performed analytical procedures as documented in AWS program.	3.9			A1
Saimoua	Omar Issam	OIS	Staff	10/27/2006	E&C - Performed an analytic on balance sheet and income statement as part of the Q3 procedures.	3.5			A1
Schwandt	Lisa N.	LNS	Staff	10/27/2006	Preparing bank confirm templates.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	10/27/2006	E&C Interim-Tying out cutoff testing documents.	3.8			A1
Schwandt	Lisa N.	LNS	Staff	10/27/2006	Updating Q3 workpapers for revised numbers.	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	10/27/2006	DPSS - Assisted with tie out of inventory reserve figures.	2.8			A1
Simpson	Emma-Rose S.	ESS	Staff	10/27/2006	DPSS - Followed-up with client regarding warranty credits sample.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	10/27/2006	DPSS - Documented inventory reserves and followed up on reserves with client.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	10/27/2006	DPSS - Documented warranty reserves and followed up on discrepancies with client.	3.1			A1
Stille	Mark Jacob	MJS	Senior	10/27/2006	Updating of Hyperion DITGC to include OS processes.	1.2			A1
Stille	Mark Jacob	MJS	Senior	10/27/2006	Documentation of Treasury walkthroughs (Integra-T/IT2).	1.9			A1
Stille	Mark Jacob	MJS	Senior	10/27/2006	Discussion with S. Pacella regarding status of open item (closing meetings, issues, questions, etc) for DGL and Steering.	0.8			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with Vince on inventory price testing.	0.7			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with D. Chamarro regarding inventory reconciliations.	0.4			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Reviewing inventory reconciliations obtained from client.	0.8			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with G. Imberger and D. Chamarro on testing raw material cost.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with G. Imberger, D. Chamarro, and S. Craig regarding scope for obtaining reconciliations and supporting documents.	0.7			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Preparing Q3 audit workpapers.	1.1			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with G. Imberger regarding Q3 audit work.	0.5			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with Tari on restructuring reserve.	0.2			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with R. Marcola on warranty reserve.	0.5			A1
A1 Project Total:						<u>3,234.8</u>		<u>\$0</u>	
Accounting Assistance - A2									
Bankruptcy									
Larson	Christopher J.	CJL	Partner	10/2/2006	Call with K. Asher and S. Sheckell to discuss OPEB and pension issues related to GM flowback employees.	0.5	\$750	\$375	A2
Sheckell	Steven F.	SFS	Partner	10/2/2006	Update memo for pension accounting for final conclusions	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	10/2/2006	Discuss bankruptcy accounting issues with S. Kihn and J. Williams	0.5	\$525	\$263	A2
Sheckell	Steven F.	SFS	Partner	10/2/2006	Discuss attrition pension accounting with S. Kihn and Watson Wyatt	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	10/4/2006	Discuss accounting for pensions with and attrition program with T. Timko	0.7	\$525	\$368	A2
Asher	Kevin F.	KFA	Partner	10/9/2006	FASB 87 and 88 research	2.9	\$700	\$2,030	A2
Burns JR	John E.	JEB	Senior Manager	10/9/2006	Review Valuation report and discuss project with E. Fine	2.0	\$425	\$850	A2
Conat	Arthur L.	ALC	Executive Director	10/9/2006	Call with K. Asher to discuss pension issue	0.3	\$475	\$143	A2
Fitzpatrick	Michael J.	MJF	Partner	10/12/2006	Review accounting for attrition plan	1.0	\$750	\$750	A2
Sheckell	Steven F.	SFS	Partner	10/12/2006	Finalize pension and OPEB attrition plan accounting with technical group	1.5	\$525	\$788	A2
Conat	Arthur L.	ALC	Executive Director	10/17/2006	Review information regarding discount rate selection	1.1	\$475	\$523	A2
Conat	Arthur L.	ALC	Executive Director	10/18/2006	Review material from Watson Wyatt regarding discount rate selection	1.4	\$475	\$665	A2
Sheckell	Steven F.	SFS	Partner	10/18/2006	Review key pension assumptions	1.4	\$525	\$735	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/18/2006	Conf. call with A. Conat to discuss pension and OPEB discount rate assumptions.	1.2	\$425	\$510	A2
Conat	Arthur L.	ALC	Executive Director	10/19/2006	Call with S. Sheckell and J. Simpson regarding Delphi Discount rate	0.9	\$475	\$428	A2
Simpson	Jamie	JS	Senior Manager	10/19/2006	Review of pension/OPEB discount rate assumption detail.	0.4	\$425	\$170	A2
Conat	Arthur L.	ALC	Executive Director	10/20/2006	Calculation of discount rates based on CitiGroup yield curve	1.2	\$475	\$570	A2
Conat	Arthur L.	ALC	Executive Director	10/23/2006	Discount rate calculations	1.1	\$475	\$523	A2
Conat	Arthur L.	ALC	Executive Director	10/23/2006	Call with Watson Wyatt on discount rates	1.1	\$475	\$523	A2
Sheckell	Steven F.	SFS	Partner	10/23/2006	Research 9/30 discount rates with E&Y Actuary	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	10/23/2006	Discuss 9/30 discount rates for curtailment with S. Kihn and Watson Wyatt	1.1	\$525	\$578	A2
Conat	Arthur L.	ALC	Executive Director	10/24/2006	Recalculation of discount rates using Watson Wyatt methodology	3.9	\$475	\$1,853	A2
A2 Bankruptcy Project Total:						28.1		\$14,688	
Catalyst									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2006	Preparation of email responses to various M&A queries.	0.4	\$425	\$170	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2006	Meeting with K. Tremain to co-develop timing of completion on pending audit items.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/4/2006	Discussion of Next Chimica inventory with K. Tremain.	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/9/2006	Discussion of Next Chimica issue with K Tremain and A. Raenuld.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/16/2006	Review of client responses to FAS 144 inquiries on revised impairment models.	1.0	\$425	\$425	A2
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Locate and communicate total Catalyst billings per M. Hatzfeld.	0.2	\$125	\$25	A2
A2 Catalyst Project Total:						5.2		\$2,150	
Corporate									
Tosto	Cathy I.	CIT	Partner	10/2/2006	Review/comment on FIN 48 materials.	2.1	\$525	\$1,103	A2
Tosto	Cathy I.	CIT	Partner	10/2/2006	Review tax pack package example	0.3	\$525	\$158	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	10/3/2006	Follow-up discussions with C. Tosto and J. Hegelmann regarding revisions to FIN 48 materials.	1.8	\$425	\$765	A2
DeMers	Laurie A.	LAD	Senior Manager	10/3/2006	Conference call with D. Kelley, C. Tosto, J. Hegelmann, and other E&Y individuals regarding FIN 48 materials and revisions.	1.1	\$425	\$468	A2
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	FIN 48 - incorporate changes into FIN 48 workbook template	1.3	\$250	\$325	A2
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	FIN 48 - changes template discussion with C. Tosto and L. DeMers	1.3	\$250	\$325	A2
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	FIN 48 - print out materials (revised template) and review materials before conference call	0.5	\$250	\$125	A2
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	FIN 48 - Conference call with C. Tosto, L. DeMers, D. Kelley, S. Kettlewell, C. Mall, and P. Steel re: FIN 48 template, suggested changes and improvements	1.1	\$250	\$275	A2
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	FIN 48 - Debrief with C. Tosto and L. DeMers after conference call - discuss changes proposed and collaborate on ideas and suggestions for additional changes	0.8	\$250	\$200	A2
Tosto	Cathy I.	CIT	Partner	10/3/2006	Conference call regarding tools for FIN 48 meeting on Thursday	1.1	\$525	\$578	A2
Tosto	Cathy I.	CIT	Partner	10/3/2006	Revisions to FIN 48 tools for Thursday's meeting after internal call	1.1	\$525	\$578	A2
Tosto	Cathy I.	CIT	Partner	10/3/2006	Review/revise FIN 48 tools for Thursday meeting prior to internal call.	1.1	\$525	\$578	A2
DeMers	Laurie A.	LAD	Senior Manager	10/4/2006	Meet with J. Hegelmann to discuss revisions to FIN 48 materials.	1.6	\$425	\$680	A2
DeMers	Laurie A.	LAD	Senior Manager	10/4/2006	Meet with J. Hegelmann to review FIN 48 materials and propose changes.	1.2	\$425	\$510	A2
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	Additional changes and edits made to FIN 48 worksheet	2.6	\$250	\$650	A2
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	FIN 48 - Work on developing examples and inputting those examples into template	0.9	\$250	\$225	A2
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	FIN 48 - Work on implementing additional changes to template from yesterdays conference call	0.8	\$250	\$200	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	FIN 48 - discuss with L. DeMers changes made to template as a result of conference call and additional changes needed to template	1.1	\$250	\$275	A2
Krabill	Aaron J.	AJK	Senior Manager	10/4/2006	Meeting with A. Brazier to discuss FAS 142 reorganization issues.	1.2	\$425	\$510	A2
DeMers	Laurie A.	LAD	Senior Manager	10/5/2006	Final revisions and discussions with J. Hegelmann for FIN 48 implementation materials.	1.3	\$425	\$553	A2
DeMers	Laurie A.	LAD	Senior Manager	10/5/2006	Meeting to discuss FIN 48 implementation with J. Williams, B. Sparks, J. Williams, M. Cohn, D. Kelley and C. Tosto.	2.4	\$425	\$1,020	A2
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	FIN 48 - preparation of template for meeting	0.4	\$250	\$100	A2
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	Review D. Kelley's changes to FIN 48 template.	0.8	\$250	\$200	A2
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	Implement hanges to to FIN 48 template.	0.8	\$250	\$200	A2
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	Meet with J. Williams, B. Sparks, J. Erickson, D. Kelley C. Tosto, L. DeMers and A. Krabill re: review example template for FIN 48 and discuss how E&Y can help Delphi and expected documentation for audit	2.1	\$250	\$525	A2
Kelley	Daniel F.	DFK	Partner	10/5/2006	FIN 48 meeting with J. Williams, J. Erikson, A. Krabill and E&Y tax team.	2.0	\$525	\$1,050	A2
Krabill	Aaron J.	AJK	Senior Manager	10/5/2006	Preparation for the FIN 48 meeting with the Company.	0.8	\$425	\$340	A2
Krabill	Aaron J.	AJK	Senior Manager	10/5/2006	FIN 48 meeting with J. Williams, J. Erikson, D. Kelly and E&Y tax team.	2.0	\$425	\$850	A2
Krabill	Aaron J.	AJK	Senior Manager	10/5/2006	Research on the SDAAC FIN 46 issue.	1.4	\$425	\$595	A2
Krabill	Aaron J.	AJK	Senior Manager	10/5/2006	Meeting with A. Brazier regarding SDAAC Fin 46 issue.	0.8	\$425	\$340	A2
Tosto	Cathy I.	CIT	Partner	10/5/2006	FIN 48 - review FIN 48 tool for meeting today and discussion with A. Krabill and D. Kelley.	1.6	\$525	\$840	A2
Tosto	Cathy I.	CIT	Partner	10/5/2006	FIN 48 meeting with B. Sparks, M. Cohn, J. Williams, J Erickson, D. Kelley, A. Krabill, L. DeMers, and J. Hegelmann	2.0	\$525	\$1,050	A2
Fredericks	Alex J.	AJF	Senior Manager	10/6/2006	Review FAS 133 NPNS for S. Kane.	0.6	\$425	\$255	A2
Hegelmann	Julie Ann	JAH	Senior	10/6/2006	FIN 48 - Modifications to FIN 48 template and distributu template to team Delphi	0.7	\$250	\$175	A2

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Krabill	Aaron J.	AJK	Senior Manager	10/6/2006	Research - FIN 46 for the SDAAC investment.	1.6	\$425	\$680	A2
Hegelmann	Julie Ann	JAH	Senior	10/9/2006	FIN 48 - schedule observations and follow-up meeting	0.3	\$250	\$75	A2
DeMers	Laurie A.	LAD	Senior Manager	10/10/2006	Conference call with S. Kettlewell, D. Kelley, and J. Hegelmann regarding FIN 48 template and educational materials.	0.9	\$425	\$383	A2
Furlan	Ritu	RF	Partner	10/10/2006	Follow-up discussion with A. Krabill regarding FIN 46 analysis.	0.8	\$525	\$420	A2
Furlan	Ritu	RF	Partner	10/10/2006	Review of email related to FIN 46 analysis.	0.2	\$525	\$105	A2
Hegelmann	Julie Ann	JAH	Senior	10/10/2006	FIN 48 - conference call with D. Kelley, S. Kettlewell, I DeMers and C. Mall re: additional observations and follow-up from Delphi meeting	0.9	\$250	\$225	A2
Kelley	Daniel F.	DFK	Partner	10/10/2006	FIN 48 - conference call with S. Kettlewell, L. DeMers, J. Hegelmann and C. Mall re: additional observations and follow-up from Delphi meeting	0.9	\$525	\$473	A2
Kelley	Daniel F.	DFK	Partner	10/10/2006	FIN 48 Training for international tax group	3.1	\$525	\$1,628	A2
Asher	Kevin F.	KFA	Partner	10/11/2006	Review of businesses held for sale	1.7	\$700	\$1,190	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/11/2006	AHG - meeting with K. Stipp to review status of planned divestitures and businesses held for sale	1.9	\$425	\$808	A2
Hegelmann	Julie Ann	JAH	Senior	10/11/2006	FIN 48 - Modifications to FIN 48 template from ideas generated from conference on 10/10	2.1	\$250	\$525	A2
Reddy	Smitha Pingli	SPR	Manager	10/11/2006	Conf call to discuss FIN 48	0.8	\$300	\$240	A2
Henning	Jeffrey M.	JMH	Partner	10/12/2006	Discussion re: impairment assessments at AHG	0.3	\$525	\$158	A2
Kane	Steven M.	SMK	Manager	10/12/2006	Meeting with T. Krause, J. Simpson and N. Miller to discuss derivative documentation.	1.1	\$375	\$413	A2
Kane	Steven M.	SMK	Manager	10/12/2006	Meetings with J. Simpson and N. Miller to discuss derivative documentation	3.8	\$375	\$1,425	A2
Kane	Steven M.	SMK	Manager	10/12/2006	Review of derivative documentation	2.1	\$375	\$788	A2
Kane	Steven M.	SMK	Manager	10/12/2006	Meeting with S. Sheckell, N. Miller, S. Kane and A. Ranney to discuss derivatives documentation.	1.1	\$375	\$413	A2
Kane	Steven M.	SMK	Manager	10/12/2006	Travel time to Delphi for FAS 133 review.	3.9	*\$188	\$731	A2
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	Review of FIN 48 international template.	1.2	\$425	\$510	A2

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Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	Research relating to FAS 144 and impact of sale of divisions.	1.4	\$425	\$595	A2
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	Research of FIN 46 issue relating to SDAAC.	1.4	\$425	\$595	A2
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	Conference call with R. Furlan to discuss SDAAC FIN 46 issue.	0.8	\$425	\$340	A2
Miller	Nicholas S.	NSM	Manager	10/12/2006	Derivatives meeting with T. Krause, Nidhi, S. Kane and J. Simpson.	1.0	\$300	\$300	A2
Miller	Nicholas S.	NSM	Manager	10/12/2006	Internal derivatives meeting with S. Sheckell, S. Kane and J. Simpson to discuss the key risks in the derivatives process.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	10/12/2006	Time spent throughout the day with S. Kane, addressing derivative documentation matters.	4.5	\$300	\$1,350	A2
Ranney	Amber C.	ACR	Senior	10/12/2006	Corporate Interim-meeting with S. Kane to discuss Delphi Hedging questions.	1.8	\$250	\$450	A2
Sheckell	Steven F.	SFS	Partner	10/12/2006	Discuss derivative accounting with S. Kane	0.9	\$525	\$473	A2
Simpson	Jamie	JS	Senior Manager	10/12/2006	Meeting with T. Krause, S. Kane and N. Miller to discuss derivatives documentation.	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	10/12/2006	Discussions with N. Miller and S. Kane regarding derivative questions.	1.7	\$425	\$723	A2
Simpson	Jamie	JS	Senior Manager	10/12/2006	Discussion with S. Kane and N. Miller regarding derivative documentation.	2.1	\$425	\$893	A2
Simpson	Jamie	JS	Senior Manager	10/12/2006	Meeting with S. Sheckell, N. Miller, S. Kane and A. Ranney to discuss derivatives.	1.1	\$425	\$468	A2
Asher	Kevin F.	KFA	Partner	10/13/2006	Review of 3rd quarter impairment (FASB 144) analysis	1.4	\$700	\$980	A2
Asher	Kevin F.	KFA	Partner	10/13/2006	Accounting research related to the FASB 144 analysis	1.6	\$700	\$1,120	A2
Fredericks	Alex J.	AJF	Senior Manager	10/13/2006	Review of FAS 133 issues for S. Kane.	0.4	\$425	\$170	A2
Kearns	Matthew R.	MRK	Senior	10/13/2006	Meeting with N.Saad to discuss realignment of E&C to AHG and audit impact	0.8	\$275	\$220	A2
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	Preparation of FAS 144 information for T. Timko.	0.6	\$425	\$255	A2
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	Meeting with A. Brazier regarding SDAAC FIN 46 memo.	1.3	\$425	\$553	A2
Tosto	Cathy I.	CIT	Partner	10/13/2006	Review email and info on FIN 48 materials for Monday meeting	0.2	\$525	\$105	A2
Asher	Kevin F.	KFA	Partner	10/16/2006	Research on FIN 48 implementation	1.9	\$700	\$1,330	A2
Asher	Kevin F.	KFA	Partner	10/16/2006	Review of Delphi's accounting for derivatives	1.1	\$700	\$770	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Beckman	James J.	JJB	Partner	10/16/2006	Call to discuss provision and FIN 48 process and various discussions w/ S. Reddy and team members	1.0	\$525	\$525	A2
Hegelmann	Julie Ann	JAH	Senior	10/16/2006	FIN 48 - conference call with J. Beckman, S. Reddy, C. Tosto & L. DeMers re: SALT FIN 48	0.5	\$250	\$125	A2
Kane	Steven M.	SMK	Manager	10/16/2006	FAS 133 - review of disclosures, regression, summary of issues, etc.	2.0	\$375	\$750	A2
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	FIN 48 meeting with E&Y tax and Delphi tax and financial reporting to discuss international FIN 48 templates.	1.2	\$425	\$510	A2
Miller	Nicholas S.	NSM	Manager	10/16/2006	Time spent pulling together some information on the dedesignation and the FX Hedge accounting.	0.5	\$300	\$150	A2
Miller	Nicholas S.	NSM	Manager	10/16/2006	Call with K. Asher and S. Sheckell to discuss the appropriate accounting for the FX hedges.	0.7	\$300	\$210	A2
Miller	Nicholas S.	NSM	Manager	10/16/2006	Call with S. Kane to discuss the hedging of FX transactions and the proper accounting for the NG de-designation.	0.4	\$300	\$120	A2
Ranney	Amber C.	ACR	Senior	10/16/2006	Corporate Interim-obtaining support for redesignation of hedges (derivatives).	0.4	\$250	\$100	A2
Sheckell	Steven F.	SFS	Partner	10/16/2006	FIN 48 roll out meeting with J. Williams and B. Sparks	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	10/16/2006	Review derivative accounting topics	1.6	\$525	\$840	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Conference call with S. Kane regarding derivatives.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Review of Delphi's natural gas hedge designation documentation.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Discussion with R. Reminick and T. Krause on derivative accounting	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Discussion with K. Asher and S. Sheckell regarding derivatives accounting for foreign currency.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Discussion with S. Sheckell regarding derivative acct for natural gas contracts and foreign currency documentation.	0.9	\$425	\$383	A2
Tosto	Cathy I.	CIT	Partner	10/16/2006	Review FIN 48 materials for today's meeting regarding same	0.3	\$525	\$158	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	10/16/2006	FIN 48 conference call with J. Williams, B. Sparks, D. Kelley, K. Asher, S. Gale, and S. Sheckell	1.5	\$525	\$788	A2
Asher	Kevin F.	KFA	Partner	10/17/2006	Research related to FASB No. 133 regarding FX derivatives.	1.6	\$700	\$1,120	A2
Fredericks	Alex J.	AJF	Senior Manager	10/17/2006	Review of FAS 133 issues with S. Kane	0.5	\$425	\$213	A2
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	FIN 48 - Discussion with/debriefing from L. DeMers re: FIN 48 conference call on 10/16/05	0.3	\$250	\$75	A2
Kane	Steven M.	SMK	Manager	10/17/2006	FAS 133 - call with team re FX hedges.	0.7	\$375	\$263	A2
Kane	Steven M.	SMK	Manager	10/17/2006	FAS 133 - call with Fredericks re documentation for critical terms match.	0.4	\$375	\$150	A2
Kane	Steven M.	SMK	Manager	10/17/2006	FAS 133 - preparation of email to R. Royall re ideal documentation.	0.4	\$375	\$150	A2
Miller	Nicholas S.	NSM	Manager	10/17/2006	Call with S. Sheckell, S. Kane and J. Simpson to discuss derivative matters.	0.8	\$300	\$240	A2
Sheckell	Steven F.	SFS	Partner	10/17/2006	Review derivatives accounting	2.9	\$525	\$1,523	A2
Asher	Kevin F.	KFA	Partner	10/18/2006	Accounting research on derivatives	1.4	\$700	\$980	A2
Kane	Steven M.	SMK	Manager	10/18/2006	Call regarding the FX hedges using critical terms match	1.1	\$375	\$413	A2
Krabill	Aaron J.	AJK	Senior Manager	10/18/2006	Review of latest draft of SDAAC FIN 46 memo.	0.7	\$425	\$298	A2
Sheckell	Steven F.	SFS	Partner	10/18/2006	Review derivative accounting	1.6	\$525	\$840	A2
Sheckell	Steven F.	SFS	Partner	10/18/2006	Discuss derivatives with national office	0.9	\$525	\$473	A2
Simpson	Jamie	JS	Senior Manager	10/18/2006	Discussion with S. Sheckell and K. Asher regarding natural gas contracts and foreign currency contracts.	1.2	\$425	\$510	A2
Hegelmann	Julie Ann	JAH	Senior	10/19/2006	FIN 48 meeting with C. Tosto, D. Kelley, A. Krabill, S. Sheckell and the Delphi FIN 48 project team	1.2	\$250	\$300	A2
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Preparation for the FIN 48 meeting with D. Kelly.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	FIN 48 meeting with EY Tax and J. Williams and Delphi Tax.	1.3	\$425	\$553	A2
Ranney	Amber C.	ACR	Senior	10/19/2006	Discussing our approach to audit the segment realignment with the client and audit team.	0.7	\$250	\$175	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Royall II	Robert L.	RLR	Partner	10/19/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	1.1	\$750	\$825	A2
Sheckell	Steven F.	SFS	Partner	10/19/2006	FIN 48 meeting to discuss accounting for adoption of FIN 48	1.4	\$525	\$735	A2
Tosto	Cathy I.	CIT	Partner	10/19/2006	FIN 48 mtg with J. Williams, S. Gale, B. Sparks, J. Hegelmann, D. Kelley, A. Krabill, and S. Sheckell	1.6	\$525	\$840	A2
Tosto	Cathy I.	CIT	Partner	10/19/2006	Discussion with S. Sheckell on FAS 5 tax matters.	0.4	\$525	\$210	A2
Asher	Kevin F.	KFA	Partner	10/20/2006	Research related to Q3 impairment indicators for FAS 144.	1.4	\$700	\$980	A2
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	E&S - Call with E. Marold to discuss revised audit approach for ER&D based on matters noted to date.	0.6	\$425	\$255	A2
Abell Jr	Charles C.	CCA	Partner	10/23/2006	Discussion w/ D. Kelley re: FIN 48 process issues on 10/16/06	1.0	\$525	\$525	A2
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	E&S - Discussion with E. Marold regarding revised audit approach for ER&D based on matters noted to date.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	Review and final edits to the SDAAC FIN 46 accounting memo.	1.3	\$425	\$553	A2
Sheckell	Steven F.	SFS	Partner	10/23/2006	Research accounting for derivatives for FX contracts	1.5	\$525	\$788	A2
Asher	Kevin F.	KFA	Partner	10/24/2006	Research related to the FASB 133 derivatives related to forward hedging	3.1	\$700	\$2,170	A2
Barwin	Kristen N.	KNB	Staff	10/24/2006	E&S -Determination of impact of errors identified through detail testing on NRE calculation.	3.1	\$200	\$620	A2
Kane	Steven M.	SMK	Manager	10/24/2006	FAS 133 - Call with R. Royall.	0.9	\$375	\$338	A2
Rothmund	Mario Valentin	MVR	Senior	10/24/2006	AHG - Meeting with G. Anderson and M. Kokic to discuss the Q3 Balance Sheet Analysis due to sector realignment.	2.3	\$225	\$518	A2
Royall II	Robert L.	RLR	Partner	10/24/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	0.9	\$750	\$675	A2
Sheckell	Steven F.	SFS	Partner	10/24/2006	Discuss accounting for FX derivatives with national office	0.9	\$525	\$473	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	10/24/2006	Research accounting for FX derivatives for out of market derivatives	1.5	\$525	\$788	A2
Sheckell	Steven F.	SFS	Partner	10/24/2006	Discuss accounting for FX derivatives with T. Timko, T Krause and J. Arle	0.7	\$525	\$368	A2
Simpson	Jamie	JS	Senior Manager	10/24/2006	Discussion with K. Asher and S. Sheckell regarding derivative accounting.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	10/24/2006	Conf. call with R. Royall, S. Sheckell and K. Asher to discuss derivative accounting at Delphi.	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	10/24/2006	Meeting with T. Timko, S. Sheckell, S. Kihn, T. Krause and J. Arle to discuss derivative accounting (foreign currency contracts).	0.9	\$425	\$383	A2
Asher	Kevin F.	KFA	Partner	10/25/2006	Call with PPD to update on technical matters	1.0	\$700	\$700	A2
Fitzpatrick	Michael J.	MJF	Partner	10/25/2006	Call with K. Asher to discuss technical matters	1.0	\$750	\$750	A2
Rothmund	Mario Valentin	MVR	Senior	10/25/2006	AHG - Requested Information from G. Anderson (Hours incurred related to OAR flux explanations which required follow-up to obtain necessary information due to sector realignment).	1.1	\$225	\$248	A2
Schwandt	Lisa N.	LNS	Staff	10/25/2006	Updating corporate Q3 analytics for revised numbers.	1.0	\$125	\$125	A2
Sheckell	Steven F.	SFS	Partner	10/25/2006	Discuss accounting for derivatives with E&Y technical group	0.8	\$525	\$420	A2
Fitzpatrick	Michael J.	MJF	Partner	10/26/2006	Review of derivative accounting matters related to foreign currency	2.0	\$750	\$1,500	A2
Kearns	Matthew R.	MRK	Senior	10/26/2006	Reviewing and documenting E&C's Q3 SOPA's as part of the Q3 review process	4.2	\$275	\$1,155	A2
Ranney	Amber C.	ACR	Senior	10/26/2006	Meeting with B. Murray to discuss the segment realignment and our approach for testing.	1.0	\$250	\$250	A2
Schwandt	Lisa N.	LNS	Staff	10/26/2006	Meeting with B. Murray to discuss testing of the segment realignment.	0.9	\$125	\$113	A2
Fitzpatrick	Michael J.	MJF	Partner	10/27/2006	Discussion regarding derivative matters	2.0	\$750	\$1,500	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/27/2006	Meeting with W. Tilotti to discuss and review company's preliminary global impairment analysis.	0.8	\$425	\$340	A2
Henning	Jeffrey M.	JMH	Partner	10/27/2006	Review and discuss FIN 46 memo re: Thermal SDAAC consolidation	0.8	\$525	\$420	A2
Imberger	Guido	GI	Senior Manager	10/27/2006	Saginaw - Review of SOPA's recorded and document for quarterly Review purposes.	0.7	\$425	\$298	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	10/27/2006	Updating Q3 warranty workpapers for revised numbers.	0.9	\$250	\$225	A2
A2 Corporate Project Total:						177.4		\$76,181	
Financial Remediation									
Simpson	Jamie	JS	Senior Manager	10/1/2006	Review of SOD conflict rules and compensating controls for A. Bianco as a result of significant deficiency.	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	10/1/2006	Review of non-routine controls to be tested during rollforward testing for A. Kulikowski.	0.8	\$425	\$340	A2
Boehm	Michael J.	MJB	Manager	10/2/2006	E&S Interim - Met with J. Henning and E. Marold to discuss account reconciliation deficiencies observed at divisions.	1.1	\$300	\$330	A2
Craig	Tashawna N.	TNC	Staff	10/2/2006	Saginaw - Met with M. Hatzfeld regarding independent testing of remediated controls.	0.6	\$125	\$75	A2
Ford	David Hampton	DHF	Staff	10/2/2006	Dayton - Wrap up time for cash receipt testing (sample of 25) performed by E&Y as a result of PWC not performing testing in this area.	2.4	\$200	\$480	A2
Ford	David Hampton	DHF	Staff	10/2/2006	Packard - Time spent speaking with D. Janowski regarding fixed asset rollforward and PP&E deficiencies.	0.9	\$200	\$180	A2
Ford	David Hampton	DHF	Staff	10/2/2006	Packard - Time spent reporting to my manager the deficiencies noted regarding fixed asset rollforward.	0.9	\$200	\$180	A2
Ford	David Hampton	DHF	Staff	10/2/2006	Packard - Time preparing for conversation with D. Janowski and my manager regarding fixed asset rollforward deficiencies.	0.5	\$200	\$100	A2
Harbaugh	James M.	JMH	Senior	10/2/2006	DPSS - Preparing summary of control testing results for PWC and deficiencies identified.	1.4	\$225	\$315	A2
Hegelmann	Julie Ann	JAH	Senior	10/2/2006	FAS 109 - print off FAS 109 tax pack from e-mail received from J. Erickson at Delphi - review material in preparation for FAS 109 training meeting	0.7	\$250	\$175	A2
Henning	Jeffrey M.	JMH	Partner	10/2/2006	Review and comment on mgt's spreadsheet controls approach	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	10/2/2006	Review of current year progress relative to account reconciliations material weakness	1.3	\$525	\$683	A2

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Kearns	Matthew R.	MRK	Senior	10/2/2006	Reviewing account reconciliations performed at E&C to assess and summarize nature and extent of exceptions in preparation of an E&Y meeting with T. Timko re: material weaknesses in account reconciliations.	4.2	\$275	\$1,155	A2
Kearns	Matthew R.	MRK	Senior	10/2/2006	Participating in an internal meeting with other E&Y Delphi audit teams discussing acct reconciliation deficiencies at each division	1.2	\$275	\$330	A2
Marold	Erick W.	EWM	Senior	10/2/2006	E&S - Summarization of suggested improvements to management's testing and control conclusions.	3.2	\$250	\$800	A2
Miller	Nicholas S.	NSM	Manager	10/2/2006	Time spent discussing questions/comments on SOX testing with T. Taylor of PwC.	1.5	\$300	\$450	A2
Miller	Nicholas S.	NSM	Manager	10/2/2006	T&I - Time spent discussing deficiency listing with PwC.	0.8	\$300	\$240	A2
Miller	Nicholas S.	NSM	Manager	10/2/2006	Time spent with G. Patrick and D. Huffman to determine what SAP reports we can run to tie-out inventory observation test counts.	0.4	\$300	\$120	A2
Ranney	Amber C.	ACR	Senior	10/2/2006	Dayton Interim-detail reviewing tooling invoice testing workpapers - work performed as a result of PWC not performing testing on tooling invoices.	1.7	\$250	\$425	A2
Sheckell	Steven F.	SFS	Partner	10/2/2006	Review deficiency lists for divisions	0.7	\$525	\$368	A2
Simpson	Jamie	JS	Senior Manager	10/2/2006	Discussion with J. Henning on Delphi's planned approach for spreadsheet controls.	0.5	\$425	\$213	A2
Simpson	Jamie	JS	Senior Manager	10/2/2006	Summarization of SOD conflict rule and compensating control feedback for A. Bianco as a result of significant deficiency.	0.6	\$425	\$255	A2
Tosto	Cathy I.	CIT	Partner	10/2/2006	Review of FAS 109 training materials for Oct. training.	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	10/2/2006	Review FAS 109 training slides - 121 pages - for Paris	0.7	\$525	\$368	A2
DeMers	Laurie A.	LAD	Senior Manager	10/3/2006	Meeting with J. Williams, J. Erickson and C. Plummer to hear summary of the company proposed FAS 109 training and "tax pack" implementation plan.	1.6	\$425	\$680	A2

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Ford	David Hampton	DHF	Staff	10/3/2006	Packard - analyzing fixed asset expenditures detail provided by client for sample selections to ensure complete population due to lack of rollforward provided.	1.9	\$200	\$380	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2006	Preparation for D. Bayles session related to management's testing of ACS activity.	1.9	\$425	\$808	A2
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	Debrief after FAS 109 meeting - discuss the comments to give to client re: improvements to training presentation	0.5	\$250	\$125	A2
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	FAS 109 training meeting / review of client prepared training materials meeting with J. Erickson, C. Plummer J. Williams, C. Tosto and L. DeMers of E&Y.	1.2	\$250	\$300	A2
Henning	Jeffrey M.	JMH	Partner	10/3/2006	Review of Packard inventory strategy memorandum - given material weakness	1.1	\$525	\$578	A2
Miller	Nicholas S.	NSM	Manager	10/3/2006	Time spent updating the Packard inventory strategy memo as a result of material weakness based on M. Hatzfeld and J. Henning's comments.	2.4	\$300	\$720	A2
Miller	Nicholas S.	NSM	Manager	10/3/2006	Time spent working with Jorge in Mexico trying to get a rollforward of the Packard fixed assets given control weakness.	1.1	\$300	\$330	A2
Ranney	Amber C.	ACR	Senior	10/3/2006	Dayton - Interim-going over review notes with staff related to cash receipt control testing - performed as a result of PWC not performing this testing.	1.9	\$250	\$475	A2
Tau	King-Sze	KST	Senior	10/3/2006	Saginaw - additional guidance/discussion necessary (D. Chamarro) regarding the reconciliation from AR ledger to Hyperion due to control weaknesses noted.	0.7	\$250	\$175	A2
Tosto	Cathy I.	CIT	Partner	10/3/2006	Internal status call regarding remediation.	0.5	\$525	\$263	A2
Tosto	Cathy I.	CIT	Partner	10/3/2006	Remediation - review and provide feedback on FAS 109 training materials	0.8	\$525	\$420	A2
Tosto	Cathy I.	CIT	Partner	10/3/2006	Remediation - meeting with J. Erickson, C. Plummer, and J. Williams to review FAS 109 training materials	1.0	\$525	\$525	A2
Boehm	Michael J.	MJB	Manager	10/4/2006	Discussion with A. Krabill and N. Miller to prepare for meeting with Delphi Internal Controls Group (A. Kulikowski and J. Volek).	1.2	\$300	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/4/2006	Met with M. Hatzfeld to prepare agenda and discuss issues related to scope of PwC work, ACS involvement and test plan, etc.	1.1	\$300	\$330	A2
Ford	David Hampton	DHF	Staff	10/4/2006	Dayton - Worked on clearing review notes on cash receipt sample. (test of 25) Work performed as a result of PWC not performing testing in this area.	1.1	\$200	\$220	A2
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	FAS 109 training -work on changes to audit partner/tax partner on training list married with participant list	0.7	\$250	\$175	A2
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	Preparation of email regarding FAS 109 updated list to C. Tosto, D. Kelley & A. Krabill.	0.1	\$250	\$25	A2
Horner	Kevin John	KJH	Staff	10/4/2006	T&I Interim: updated the control summary conclusions matrix spreadsheet for the inventory cycle to address comments on PC's testing and conclusions.	3.3	\$200	\$660	A2
Marold	Erick W.	EWM	Senior	10/4/2006	Prepared a summary of observations regarding division account reconciliations due to material weakness.	1.4	\$250	\$350	A2
Marold	Erick W.	EWM	Senior	10/4/2006	Discussions with J. Henning, M. Boehm, and M. Kearns to discuss observations of account reconciliations at the various divisions due to material weakness.	2.1	\$250	\$525	A2
Nicol	Jeremy M.	JMN	Staff	10/4/2006	Documented information within the control summary conclusions.	1.9	\$125	\$238	A2
Boehm	Michael J.	MJB	Manager	10/5/2006	Meeting with A. Kulikowski, J.Volek, S. Herbst, and engagement senior managers/managers to discuss feedback on management's testing approach for ACS, spreadsheet controls and feedback on PWC testing at divisions and Dayton.	1.3	\$300	\$390	A2
Ford	David Hampton	DHF	Staff	10/5/2006	Packard - Spoke with Dave regarding fixed asset observation timing. (Observation is to address historical weakness in controls).	1.4	\$200	\$280	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/5/2006	Participation in SOX meeting with A. Kulikowski, S. Herbst and J. Volek to discuss feedback on management's testing approach for ACS, spreadsheet controls and feedback on PWC testing at divisions and Dayton.	1.3	\$425	\$553	A2
Horner	Kevin John	KJH	Staff	10/5/2006	T&I Interim: discussed ineffective controls surrounding consignment reconciliations with K. Gerber.	0.6	\$200	\$120	A2
Krabill	Aaron J.	AJK	Senior Manager	10/5/2006	Bi-weekly status update with PwC and Delphi IC team to discuss feedback on management's testing approach for ACS, spreadsheet controls, and feedback on PWC testing at divisions and Dayton.	1.7	\$425	\$723	A2
Miller	Nicholas S.	NSM	Manager	10/5/2006	Bi-weekly coordination meeting with A. Kulikowski, S. Herbst and J. Volek to discuss feedback on management's testing approach for ACS, spreadsheet controls and feedback on PWC testing at divisions and Dayton.	1.9	\$300	\$570	A2
Simpson	Jamie	JS	Senior Manager	10/5/2006	Bi-weekly meeting with A. Kulikowski, S. Herbst and J. Volek to discuss feedback on management's testing approach for ACS as well as feedback on PWC testing a divisions and Dayton.	1.7	\$425	\$723	A2
Boehm	Michael J.	MJB	Manager	10/6/2006	E&S - Preparation of correspondence to C. Riedl regarding Worksteam inventory system.	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	10/6/2006	Discussion with S. Pacella regarding Workstream Inventory system testing at E&S Kokomo.	0.6	\$300	\$180	A2
Ford	David Hampton	DHF	Staff	10/6/2006	Dayton - Wrapped up final review note on cash receipt sample (Test of 25) - work performed as a result of PWC not performing testing of this control.	0.6	\$200	\$120	A2
Ford	David Hampton	DHF	Staff	10/6/2006	Coordinating Packard fixed asset inventory observation due to historical weaknesses in controls and guidance on preparing rollforwards.	0.6	\$200	\$120	A2
Pacella	Shannon M.	SMP	Manager	10/6/2006	Conversation with M. Boehm to discuss new inventory application identified at E&S in Kokomo (Workstream).	0.4	\$300	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/6/2006	Review of SOD conflict rules for A. Bianco to address significant deficiency.	0.5	\$425	\$213	A2
Tau	King-Sze	KST	Senior	10/6/2006	Saginaw - additional time discussing with L. Irrer the AP reconciliations due to control weaknesses noted.	0.5	\$250	\$125	A2
Boehm	Michael J.	MJB	Manager	10/9/2006	Coordination of Workstream inventory observation with S. Pacella and C. Riedl	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	10/9/2006	DPSS Interim - Coordination of conference call with Carol Talbert and her staff regarding Cuneo Warehouse cycle count procedures.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	10/9/2006	Review of deficiency tracker provided by J. Volek.	0.7	\$300	\$210	A2
Stille	Mark Jacob	MJS	Senior	10/9/2006	Workstream Inventory application discussion with E.Marold.	0.3	\$225	\$68	A2
Tosto	Cathy I.	CIT	Partner	10/9/2006	Discuss Paris FAS 109 training with D. Kelley	0.8	\$525	\$420	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/10/2006	E&C - Meeting with R. Chavrakara to discuss E&Y SA's 65 procedure summary results, impact to audit approach and changes to PwC scope related to material weakness areas.	1.9	\$425	\$808	A2
Horner	Kevin John	KJH	Staff	10/10/2006	T&I Interim: created review notes based on review of management's testing for the inventory cycle	1.2	\$200	\$240	A2
Kearns	Matthew R.	MRK	Senior	10/10/2006	Meeting with E&C's ICC manager discussing E&Y's observations of PwC's testing and additional control testing procedures they needed to perform.	1.3	\$275	\$358	A2
Nicol	Jeremy M.	JMN	Staff	10/10/2006	T&I - Met with M. Madak regarding the Budget to Actual Analysis given insufficient documentation and deficiencies noted in control.	1.0	\$125	\$125	A2
Barwin	Kristen N.	KNB	Staff	10/11/2006	E&C - Review of E&C deficiency tracker to consider impact on audit procedures.	3.2	\$200	\$640	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/11/2006	E&C - Meeting with J. Brooks to summarize results of PwC/E&Y testing and remediation plan.	2.1	\$425	\$893	A2
Henning	Jeffrey M.	JMH	Partner	10/11/2006	Review with D. Bayles and his team of deficiency status as of October 2006	1.9	\$525	\$998	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	10/11/2006	E&C - Preparation of summary schedule, listing E&Y's comments on managements/PwC's testing	5.1	\$275	\$1,403	A2
Sheckell	Steven F.	SFS	Partner	10/11/2006	Meeting with D. Bayles and PwC to discuss control deficiency status	1.5	\$525	\$788	A2
Boehm	Michael J.	MJB	Manager	10/12/2006	DPSS Interim - Conference call with C. Talbert and Cuneo Warehouse PC&L staff to discuss recommendations related to cycle counting process.	0.9	\$300	\$270	A2
Kearns	Matthew R.	MRK	Senior	10/12/2006	E&C - Preparation of comments schedule for discussion with PwC on management's testing.	1.6	\$275	\$440	A2
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	E&S - Discussion with J. Henning regarding workstream cycle counting.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	DPSS - Cueno cycle counting conference call with M. Boehm and location.	1.1	\$425	\$468	A2
Sheckell	Steven F.	SFS	Partner	10/12/2006	Discuss remediation plan with D. Bayles, T. Timko and Mars	1.2	\$525	\$630	A2
Simpson	Emma-Rose S.	ESS	Staff	10/12/2006	Review and summarization of open items related to management's approach and testing of ACS.	3.4	\$200	\$680	A2
Simpson	Jamie	JS	Senior Manager	10/12/2006	Review of inventory checklist for C. Tompkins in response to divisions addressing material weakness.	0.3	\$425	\$128	A2
Chamarro	Destiny D.	DDC	Staff	10/13/2006	Saginaw - Company was unable to provide a mapping from Hyperion to DGL accounts therefore additional time spend on this area due to control weakness.	1.2	\$200	\$240	A2
Craig	Tashawna N.	TNC	Staff	10/13/2006	Saginaw - Reconcile DGL to Hyperion as the Company was unable to provide evidence of control - deficiency noted.	1.6	\$125	\$200	A2
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: met with P. Moran to discuss consignment reconciliations and confirmation differences.	0.2	\$200	\$40	A2
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: preparation of consignment inventory memo discussing consignment reconciliations to confirmations and issues identified.	1.2	\$200	\$240	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: met with PwC to results of their testing of pay-on-production contracts (Additional time incurred b/c PWC testing did not document conclusions about their testing results).	0.8	\$200	\$160	A2
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: discussed with N. Miller findings around consignment reconciliation process and issues encountered with documentation provided by T&I.	0.4	\$200	\$80	A2
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	Review of latest deficiency tracker.	1.3	\$425	\$553	A2
Sheckell	Steven F.	SFS	Partner	10/13/2006	Address remediation plans with K. Asher	1.5	\$525	\$788	A2
Sheckell	Steven F.	SFS	Partner	10/13/2006	Review pension data remediation plans	0.9	\$525	\$473	A2
Tau	King-Sze	KST	Senior	10/13/2006	Saginaw - additional time necessary to develop a strateg to tie DGL to Hyperion due to deficiency noted in control.	0.6	\$250	\$150	A2
Tau	King-Sze	KST	Senior	10/13/2006	Saginaw - Provide guidanceance to D. Chamarro and S. Craig on how they should tie the DGL and Hyperion numbers, based on developed stratgey due to deficiency noted for this control.	0.4	\$250	\$100	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/16/2006	Accumulation and review of E&Y observations on PwC/management's testing, conclusions and scope.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/16/2006	Accumulation of account reconciliation deficiencies amongst divisions for purposes of summary/presentation to client for evaluating material weakness.	1.6	\$425	\$680	A2
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	Discussion with D. Bayles regarding E&Y comments on corporate framework.	0.8	\$425	\$340	A2
Rothmund	Mario Valentin	MVR	Senior	10/16/2006	E&C - additional testing of inventory scrap expense process as management did not evaluate this control	3.9	\$225	\$878	A2
Saimoua	Omar Issam	OIS	Staff	10/16/2006	E&C - Met with M. Meyers to discuss controls performed at the plant level for the expenditure cycle as management's testing scope excluded such contols	2.1	\$200	\$420	A2

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Saimoua	Omar Issam	OIS	Staff	10/16/2006	E&C - Met with S. Nancarrow to discuss expenditure cycle controls performed at division as a result of PwC/Mgmt not testing controls and deferring controls to ACS.	2.3	\$200	\$460	A2
Simpson	Emma-Rose S.	ESS	Staff	10/16/2006	ACS - Prepared spreadsheet to accumulate info regarding deficiencies in account reconciliations prepared by ACS.	1.4	\$200	\$280	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Discussion with S. Pacella regarding management's approach for critical reports testing.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Conf. call with A. Bianco and S. Pacella to discuss SOD conflict rules in response to significant deficiency.	1.4	\$425	\$595	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Meeting with K. Cobb, S. Sheckell and K. Douglas to pension remediation plans.	1.1	\$425	\$468	A2
Tau	King-Sze	KST	Senior	10/16/2006	Saginaw - Preparation of template summarizing feedback on PWC/management testing results and conclusions.	3.0	\$250	\$750	A2
Tau	King-Sze	KST	Senior	10/16/2006	Saginaw - Communication with N. Miller regarding the PwC Scope issues Summary template and variances threshold policy.	0.2	\$250	\$50	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/17/2006	E&C - Discussion with J. Brooks to provide audit status update and discuss deficiencies identified.	0.9	\$425	\$383	A2
Horner	Kevin John	KJH	Staff	10/17/2006	Packard Interim: met with G. Naylor to obtain supporting documentation for the allowance for billing adjustments calculation for Q3 under the new methodology resulting from remediation efforts.	1.2	\$200	\$240	A2
Kearns	Matthew R.	MRK	Senior	10/17/2006	E&C - Meeting with PwC to discuss E&Y's observation of their SOX testing	1.3	\$275	\$358	A2
Kearns	Matthew R.	MRK	Senior	10/17/2006	E&C - Preparing for PwC meeting, including preparing summary observation schedule on the work they performed	1.2	\$275	\$330	A2
Kearns	Matthew R.	MRK	Senior	10/17/2006	Meeting with G. Halleck of E&C to obtain an understanding of Tooling accounting schedules available and understand E&C's current process to account/state tooling balances in response to material weakness.	0.6	\$275	\$165	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/17/2006	Conference call with J. Simpson and E&Y Shanghai to discuss the remediation plan for Shanghai Chassis.	1.2	\$425	\$510	A2
Pacella	Shannon M.	SMP	Manager	10/17/2006	Meeting with A. Bianco to discuss E&Y feedback on SOD conflicts due to significant deficiency remediation efforts.	1.5	\$300	\$450	A2
Sheckell	Steven F.	SFS	Partner	10/17/2006	Review participant data documentation and related material weakness issues	1.4	\$525	\$735	A2
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - additional time spent reviewing prepaid expense reconciliations due to control weaknesses noted	0.9	\$250	\$225	A2
Miller	Nicholas S.	NSM	Manager	10/18/2006	Packard - Discussion of Investments in non-consolidated subs deficiency with M. Hatzfeld (Division failed to reconcile the balance sheet for differences between U.S. GAAP and Local GAAP, resulting in additional time incurred).	0.5	\$300	\$150	A2
Miller	Nicholas S.	NSM	Manager	10/18/2006	Packard - Review of PwC responses to E&Y review notes on management controls testing (Additional time spent b/c of multiple questions on PwC testing and scope).	3.1	\$300	\$930	A2
Ranney	Amber C.	ACR	Senior	10/18/2006	Reviewing corporate control framework and summarizing comments for D. Bayles	2.8	\$250	\$700	A2
Simpson	Emma-Rose S.	ESS	Staff	10/18/2006	Finalized ACS memo and made list of matters for management to address.	2.6	\$200	\$520	A2
Simpson	Jamie	JS	Senior Manager	10/18/2006	T&I - Discussion with T&I team regarding price master change testing performed by PwC. (Testing did not include verification of price change in system.)	0.7	\$425	\$298	A2
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - additional time to prepare lead sheet for accruals accounts and agreed the respective DGL numbers to Hyperion numbers due to deficiencies noted in controls over reconciling DGL to Hyperion.	0.8	\$250	\$200	A2
Asher	Kevin F.	KFA	Partner	10/19/2006	Research related to internal control material weakness matters	2.6	\$700	\$1,820	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/19/2006	Participated in Bi-Weekly internal controls status meeting with A. Kulikowski, J. Volek, and PwC representatives to discuss critical reports and substantive testing on PP&E and tooling to address material weakness.	1.1	\$300	\$330	A2
Chamarro	Destiny D.	DDC	Staff	10/19/2006	Saginaw - evaluate implications of management's approach relative to ACS	0.5	\$200	\$100	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2006	Discussion with D. Bayles and SOX team re: ACS audit approach and conclusions reached relative to our review of management testing.	1.4	\$425	\$595	A2
Henning	Jeffrey M.	JMH	Partner	10/19/2006	ACS planning meeting with Delphi SOX team to provid comments on management's approach	1.1	\$525	\$578	A2
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: Preparation of memo documenting our conclusion around the A/R Reserve Memo givent recent remediation of reserve process.	1.6	\$200	\$320	A2
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: discussion with N. Miller, regarding deficiencies around A/R reconciliations and deficiency around A/R reserve calculation	0.4	\$200	\$80	A2
Imberger	Guido	GI	Senior Manager	10/19/2006	Saginaw - Team discussion regarding A/P reconciliation issue between Saginaw and ACS - Shared Service center due to deficiencies noted.	0.3	\$425	\$128	A2
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Bi-weekly update meeting with PwC and ICC to discuss critical reports and substantive testing on PP&E and tooling due to material weakness.	1.1	\$425	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Preparation for the bi-weekly meeting with PwC and ICC to discuss remediation plans for PP&E and tooling.	0.2	\$425	\$85	A2
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Meeting with D. Bayles and PwC to discuss Shanghai Chassis remediation plan.	1.1	\$425	\$468	A2
Pacella	Shannon M.	SMP	Manager	10/19/2006	Meeting with Delphi SOX PMO, D. Bayles, S. Herbst, (EY) J. Simpson, A. Krabill, to discuss feedback on management's testing approach for critical reports.	0.5	\$300	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	10/19/2006	ACS - Followed-up with divisional teams and compiled reconciliation summary highlighting control deficiencies in ACS prepared reconciliations.	1.6	\$200	\$320	A2
Simpson	Jamie	JS	Senior Manager	10/19/2006	Preparation for internal controls update meeting to discuss remediation plans for tooling/fixed assets and critical reports.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	10/19/2006	Meeting with A. Kulikowski, S. Herbst, K. St. Romaine, J. Volek to discuss critical reports and substantive testing on PP&E and tooling due to material weakness.	1.1	\$425	\$468	A2
Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Additional discussions with L. Irrer regarding the AP reconciliations requested due to deficiencies noted.	0.3	\$250	\$75	A2
Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Discussion with D. Chamarro and G. Imberger regarding deficiencies noted with the AP accounts.	0.6	\$250	\$150	A2
Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Inquiry with client about deficiencies noted for account reconciliations at the division and obtained an understanding of the division's review process of these accounts.	0.3	\$250	\$75	A2
Imberger	Guido	GI	Senior Manager	10/20/2006	Saginaw - Discussions held regarding the control 4.5.1-3 "revenue recognition in case that contracts are not finally agreed but delivery proceeds" to explain why we think the control is deficient	1.1	\$425	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Review of most recent deficiency tracker.	0.2	\$425	\$85	A2
Pikos	Matthew C.	MCP	Senior	10/20/2006	Packard - Creating a summary memo relating to the division's fixed asset deficiencies. (this memo describes the reconciling items between the general ledger and subledger as well as other issues relating to fixed assets).	2.1	\$225	\$473	A2
Saimoua	Omar Issam	OIS	Staff	10/20/2006	E&C - Met with Gordon to get an update on the PBC list (Additional meeting took place as items requested in PBC for completing interim procedures were not provided on original due date).	2.6	\$200	\$520	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Preparation of control issues template summarizing feedback on PWC's/management testing results and conclusions. .	0.6	\$250	\$150	A2
Boehm	Michael J.	MJB	Manager	10/23/2006	DPSS Interim - Discussions with L. Powers regarding Cuneo Cycle counts.	1.1	\$300	\$330	A2
Horner	Kevin John	KJH	Staff	10/23/2006	Delphi Packard: updated Control Summary Conclusions for results of test of controls for revenue and financial statement close cycles to document feedback on management's testing results and conclusions.	2.1	\$200	\$420	A2
Kearns	Matthew R.	MRK	Senior	10/23/2006	Preparing Q3 balance sheet and income statement analytic schedules for E&C Q3 review as a result of weaknesses in analytic review controls	6.3	\$275	\$1,733	A2
Kelley	Daniel F.	DFK	Partner	10/23/2006	Travel time for tax provision meetings and training in France	4.0	*\$263	\$1,050	A2
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	DPSS - Discussion of Cueno inventory testing approach with M. Boehm.	0.4	\$425	\$170	A2
Pacella	Shannon M.	SMP	Manager	10/23/2006	Reviewed audit team documentation on E&S Workstream application to understand impact to the financial statement audit.	1.3	\$300	\$390	A2
Pikos	Matthew C.	MCP	Senior	10/23/2006	Packard - Performing an overall analytical review of 9/30/06 vs. 12/31/05 balance sheet information as part of our quarterly review procedures as managements control has not been fully implemented.	1.2	\$225	\$270	A2
Pikos	Matthew C.	MCP	Senior	10/23/2006	Accumulating fluctuations and explanations related to our 3rd quarter overall analytical review procedures given the weakness in the analytical review controls.	2.5	\$225	\$563	A2
Tau	King-Sze	KST	Senior	10/23/2006	Saginaw - Discussion with L. Irrer regarding the AP and Accruals reconciliation deficiencies.	0.3	\$250	\$75	A2
Tau	King-Sze	KST	Senior	10/23/2006	Saginaw - Completing the summary of control deficiencies template.	1.4	\$250	\$350	A2
Tau	King-Sze	KST	Senior	10/23/2006	Saginaw - Discussion with D. Chamarro regarding ineffective controls concluded by PwC.	0.7	\$250	\$175	A2
Tosto	Cathy I.	CIT	Partner	10/23/2006	FAS 109 training in Paris	8.5	\$525	\$4,463	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/24/2006	DPSS Interim - Discussions with L. Powers regarding Cuneo Cycle Count process.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	10/24/2006	DPSS Interim - Discussions with L. Augustine and D. Peebles regarding Cuneo cycle count procedures and related observation of accounts.	2.1	\$300	\$630	A2
Chamarro	Destiny D.	DDC	Staff	10/24/2006	Saginaw - Updated Control Summary Conclusions documenting deficiencies and feedback on PWC's testing.	1.7	\$200	\$340	A2
Gerber	Katherine A.	KAA	Senior	10/24/2006	T&I - Tooling amortization testing for interim/404 testing - meeting with B. Kolb to discuss update of amortization calculation due to deficiencies identified	1.1	\$275	\$303	A2
Kelley	Daniel F.	DFK	Partner	10/24/2006	Meeting with Delphi to discuss Germany tax matters	3.7	\$525	\$1,943	A2
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	DPSS - Discussion with L. Powers and M. Boehm regarding the initial results of our sample testing of the existence of inventory at the Cueno facility.	0.5	\$425	\$213	A2
Miller	Nicholas S.	NSM	Manager	10/24/2006	T&I - Meeting with B. Kolb and K. Gerber to discuss the updated approach to calculate tooling amortization, which was deficient in our initial walkthrough procedures.	1.0	\$300	\$300	A2
Pacella	Shannon M.	SMP	Manager	10/24/2006	Call with PwC auditor to discuss strategy for testing application controls and reports	0.9	\$300	\$270	A2
Pikos	Matthew C.	MCP	Senior	10/24/2006	Packard - Performing an overall analytical review of 9/30/06 vs. 12/31/05 balance sheet information as part of our quarterly review procedures as managements control has not been fully implemented.	0.8	\$225	\$180	A2
Pikos	Matthew C.	MCP	Senior	10/24/2006	Accumulating fluctuations and explanations related to our 3rd quarter overall analytical review procedures given weakness in Company analytic review controls.	8.2	\$225	\$1,845	A2
Tosto	Cathy I.	CIT	Partner	10/24/2006	FAS 109 training in Paris	8.4	\$525	\$4,410	A2
Boehm	Michael J.	MJB	Manager	10/25/2006	E&S Interim - Updated J. Henning regarding deficiencies identified and impact to substantive audit procedures.	3.1	\$300	\$930	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/25/2006	DPSS Interim - Met with D. Peebles to discuss Cuneo cycle counts.	1.3	\$300	\$390	A2
Boehm	Michael J.	MJB	Manager	10/25/2006	DPSS Interim - Discussions with L. Powers regarding Cuneo Cycle Count process.	0.8	\$300	\$240	A2
Boehm	Michael J.	MJB	Manager	10/25/2006	E&S Interim - Preparation of summary of internal control findings for meeting with J. Henning	0.7	\$300	\$210	A2
Boehm	Michael J.	MJB	Manager	10/25/2006	E&S Interim - Preparation of summary of potential E&C inventory by plant code for remediation discussions with AFD.	0.6	\$300	\$180	A2
Henning	Jeffrey M.	JMH	Partner	10/25/2006	Review of E&S division internal control deficiencies and discussion with team regarding impact on audit procedures.	2.4	\$525	\$1,260	A2
Henning	Jeffrey M.	JMH	Partner	10/25/2006	Discuss alternative strategies relative to the 15 key controls with R. Jobe	0.4	\$525	\$210	A2
Horner	Kevin John	KJH	Staff	10/25/2006	Packard Interim: received interim A/R reserve workpapers and worked on clearing review notes from N. Miller (Additional procedures related to Packard's billing reserve remediation).	3.8	\$200	\$760	A2
Kelley	Daniel F.	DFK	Partner	10/25/2006	Meeting with Delphi to discuss France tax issues	5.1	\$525	\$2,678	A2
Krabill	Aaron J.	AJK	Senior Manager	10/25/2006	Discussions with M. Boehm regarding DPSS Cueno cycle count results.	0.6	\$425	\$255	A2
Krabill	Aaron J.	AJK	Senior Manager	10/25/2006	E&S - Review of control testing deficiencies with J. Henning, M. Boehm and E. Marold.	2.3	\$425	\$978	A2
Marold	Erick W.	EWM	Senior	10/25/2006	E&S - Summarized control testing deficiencies to date.	1.3	\$250	\$325	A2
Miller	Nicholas S.	NSM	Manager	10/25/2006	T&I - Review of the Q3 Income Statement analytics provided, and time spent reviewing the documentation (Additional time incurred b/c the income statement analytics did not include sufficient explanations given timing of control remediation).	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	10/25/2006	T&I - Time spent discussing quarterly income statement fluctuations with M. Madak, due to incomplete explanations and control deficiency.	1.3	\$300	\$390	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/25/2006	Packard - Conference call with T. McGrath and M. Hatzfeld to discuss Packard inventory audit approach in response to material weakness.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	10/25/2006	Packard - Communication with D. Janowski to determine the status of the Packard fixed asset rollforward in response to material weakness.	0.3	\$300	\$90	A2
Pikos	Matthew C.	MCP	Senior	10/25/2006	Accumulating fluctuations and explanations related to our 3rd quarter overall analytical review procedures given weakness in Packard analytic review controls.	2.1	\$225	\$473	A2
Saimoua	Omar Issam	OIS	Staff	10/25/2006	E&C - Met with G. Halleck to obtain the Fixed asset report and updated him on open items and additional items to be requested (Additional meeting took place as items requested in PBC for completing interim procedures were not provided on original due date).	1.1	\$200	\$220	A2
Tosto	Cathy I.	CIT	Partner	10/25/2006	FAS 109 meeting with E&Y and Delphi teams	5.6	\$525	\$2,940	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2006	Saginaw - Review of Divisional financial statement clos process for purposes of assessing effectiveness and consistency with Delphi policy and other divisions (DGI to Hyperion recon/ Account reconciliation issues).	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2006	Accumulation of E&Y divisional teams' observations related to account reconciliations and PwC SAS 65 scope.	1.2	\$425	\$510	A2
Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: worked on testing of the SAP open file for completeness testing for debit memos for A/R reserve (Due to Packard's billing reserve remediation)	2.7	\$200	\$540	A2
Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: met with G. Naylor to discuss testing o SAP open file for debit memos completeness testing for the A/R reserve (Due to Packard's billing reserve remediation).	1.8	\$200	\$360	A2
Kelley	Daniel F.	DFK	Partner	10/26/2006	Travel time for tax provision training and assistance in France.	4.0	*\$263	\$1,050	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Discussions with E. Creech regarding asset write-down as a result of the Lockport fixed asset physical (Additional time incurred due to large adjustment b/c of the company's lack of control over fixed asset disposals).	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Follow-up with M. Madak in regards to the status of the Q3 fluctuation analysis as the analysis prepared included incomplete explanations and control deficiency noted.	0.4	\$300	\$120	A2
Pikos	Matthew C.	MCP	Senior	10/26/2006	Accumulating fluctuations and explanations related to our 3rd quarter overall analytical review procedures because the client documents and responses were incomplete as they implemented this new control.	1.1	\$225	\$248	A2
Simpson	Emma-Rose S.	ESS	Staff	10/26/2006	ACS - Prepared summary of account reconciliation deficiencies.	1.4	\$200	\$280	A2
Tosto	Cathy I.	CIT	Partner	10/26/2006	FAS 109 training in Paris	8.4	\$525	\$4,410	A2
Boehm	Michael J.	MJB	Manager	10/27/2006	DPSS Interim - Provided status update to C. Anderson regarding Cuneo cycle count testing.	0.5	\$300	\$150	A2
Boehm	Michael J.	MJB	Manager	10/27/2006	DPSS Interim - Conference call with D. Peebles, L. Augustine, and C. Talbert regarding Cuneo Cycle Count procedures.	0.8	\$300	\$240	A2
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Saginaw - Discussion with D. Houston regarding inventory reconciliation control weaknesses (subledger with supporting details in Inventory does not tie to the general ledger).	0.9	\$200	\$180	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/27/2006	E&C - Meeting with G. Halleck to discuss company progress toward remediation of PP&E and tooling material weakness.	1.2	\$425	\$510	A2
Horner	Kevin John	KJH	Staff	10/27/2006	Packard Interim: updated summary conclusions matrix for revenue cycle and employee cost cycle to address comments on management's testing results and conclusions.	0.7	\$200	\$140	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	10/27/2006	Saginaw - Additional time discussing control weaknesses with reconciliation from DGL to Hyperion with AFD and other Saginaw personnel to understand the flow of balances from several sub systems (like SAP) up to Hyperion including documentation	2.4	\$425	\$1,020	A2
Imberger	Guido	GI	Senior Manager	10/27/2006	Saginaw - Team discussion regarding reconciliations performed by the client from Sub ledgers to general ledgers to determine the magnitude and potential work on these manual adjustments made by the Company.	2.1	\$425	\$893	A2
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	DPSS - Conference call with Cueno warehouse personnel and M. Boehm regarding the results of this week's cycle counts.	0.7	\$425	\$298	A2
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - Review of Q3 inventory rollforward and certain compensating controls.	0.9	\$300	\$270	A2
Pikos	Matthew C.	MCP	Senior	10/27/2006	Reviewing the newly implemented quarterly reserve rollforward control prepared by the Packard division (Additional time was incurred b/c the initial rollforward provided was not the final copy, and did not have thorough documentation included).	1.0	\$225	\$225	A2
Pikos	Matthew C.	MCP	Senior	10/27/2006	Accumulating fluctuations and explanations related to our 3rd quarter overall analytical review procedures because the client documents and responses were incomplete as they implemented this new control.	2.2	\$225	\$495	A2
Saimoua	Omar Issam	OIS	Staff	10/27/2006	E&C - Met with G. Halleck and M. Hatzfeld to discuss deficiencies related to Fixed assets and Tooling.	1.1	\$200	\$220	A2
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with G. Imberger on DGL mapping to Hyperion necessary due to control weakness in this area.	0.6	\$250	\$150	A2
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Additional time reviewing the reconciliation from the SAP fixed asset subledger to the general ledger due to control weaknesses noted as there are several manual adjustments made by the Company.	0.5	\$250	\$125	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - additional discussion with the Companies personal (D. Huston, Steve, and Vince) regarding contro weaknesses in inventory reconciliations.	0.9	\$250	\$225	A2
Tosto	Cathy I.	CIT	Partner	10/27/2006	Travel time to FAS 109 training in Paris	7.8	*\$263	\$2,048	A2
Tosto	Cathy I.	CIT	Partner	10/27/2006	Travel time from FAS 109 training in Paris	8.7	*\$263	\$2,284	A2
A2 Financial Remediation Project Total:						325.2		\$106,307	
* Billed at 1/2 of hourly billing rate									
Furukawa									
Horner	Kevin John	KJH	Staff	10/26/2006	Furukawa - discussion with F. Nance regarding the Furukawa audit status	0.2	\$200	\$40	A2
A2 Furukawa Project Total:						0.2		\$40	
IT Remediation									
Pacella	Shannon M.	SMP	Manager	10/1/2006	Consolidated global deficiencies for VEGA NA, Brazil, and Korea.	2.1	\$300	\$630	A2
Pacella	Shannon M.	SMP	Manager	10/1/2006	Prepare agenda and meeting materials for meeting with the Core team to discuss IT deficiencies and impact to the financial statement audit.	3.7	\$300	\$1,110	A2
Pacella	Shannon M.	SMP	Manager	10/1/2006	Prepared meeting materials for weekly meeting to discuss SOX deficiencies with SOX IT Director, J. Piazza.	1.3	\$300	\$390	A2
Asher	Kevin F.	KFA	Partner	10/2/2006	Attend TSRS meeting and review to discuss deficiencies and remediation plans	4.4	\$700	\$3,080	A2
Cash	Kevin L.	KLC	Partner	10/2/2006	Preparation for and participation TSRS meeting to discuss deficiencies identified and impact on audit. Attendees included: J.Simpson, K. Asher, S. Sheckell, J. Henning, S. Pacella, A. Tanner and C. Peterson	2.1	\$525	\$1,103	A2
Cash	Kevin L.	KLC	Partner	10/2/2006	Review and discussion of IT General Controls remediation needs	2.3	\$525	\$1,208	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2006	Meeting with core audit team - K. Asher, J. Henning and S. Sheckell, K. Cash, J. Simpson, N. Miller, A. Tanner and S. Pacella to discuss IT deficiencies and impact on audit.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	10/2/2006	Attend meeting with K. Asher, J. Henning and S. Sheckell, K. Cash, J. Simpson, N. Miller, A. Tanner and S. Pacella to discuss IT deficiencies and impact on audit.	1.1	\$525	\$578	A2
Izzo	Tamara H.	THI	Partner	10/2/2006	Preparation for and participation in meeting with Core team to discuss IT deficiencies and impact to financial statement audit. Attendees included: J.Simpson, K.Asher, S. Sheckell, J.Henning, S.Pacella, A.Tanner and C.Peterson	2.3	\$525	\$1,208	A2
Miller	Nicholas S.	NSM	Manager	10/2/2006	Attend TSRS team planning event to discuss deficiencies and remediation plans.	2.5	\$300	\$750	A2
Pacella	Shannon M.	SMP	Manager	10/2/2006	Preparation for and participation in meeting with Core team to discuss IT deficiencies and impact to financial statement audit. Attendees included: J.Simpson, K.Asher, S. Sheckell, J.Henning, S.Pacella, A.Tanner and C.Peterson	2.7	\$300	\$810	A2
Pacella	Shannon M.	SMP	Manager	10/2/2006	Weekly meeting with IT SOX Director, J.Piazza and PMO, M.Harris, B.Garvey, (EY) K.Cash and A.Taner to discuss SOX deficiencies.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	10/2/2006	Updates to the meeting materials for the meeting with Core to discuss the IT deficiencies and the impact to the financial statement audit -based on feedback from Core Team.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	10/2/2006	Reviewed listing of E&Y deficiencies and identified a criticality rating for each one.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	10/2/2006	Reviewed listing of Management identified "high" criticality deficiencies with TSRS Partner.	0.8	\$300	\$240	A2
Peterson	Christopher A.	CAP	Manager	10/2/2006	Preparation for and participation in meeting with Core team to discuss IT deficiencies and impact to financial statement audit. Attendees included: J.Simpson, K.Asher, S. Sheckell, J.Henning, S.Pacella, A.Tanner and C.Peterson	2.6	\$300	\$780	A2
Simpson	Jamie	JS	Senior Manager	10/2/2006	TSRS status meeting with K. Cash, S. Pacella, A. Tanner, C. Peterson to discuss ineffective general controls testing results and planned substantive procedures.	1.3	\$425	\$553	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	10/2/2006	IT Executive update meeting with J. Piazza, Harris, B. Garvey, PwC, K. Cash, and S. Pacella to discuss IT deficiencies.	0.4	\$475	\$190	A2
Tanner	Andrew J.	AJT	Senior Manager	10/2/2006	Preparation for and participation in Team Directed Planning event. Attendees included: J.Simpson, K.Asher, S. Sheckell, J.Henning, S.Pacella, A.Tanner and C.Peterson	2.1	\$475	\$998	A2
Tanner	Andrew J.	AJT	Senior Manager	10/2/2006	IT Executive update meeting with J. Piazza, Harris, B. Garvey, PwC, K. Cash, and S. Pacella to discuss classification and remediation plans for SAP deficiencies	1.6	\$475	\$760	A2
Pacella	Shannon M.	SMP	Manager	10/3/2006	Follow-up with Partner, K.Cash, on issues identified with Mexico change management process.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	10/3/2006	Discuss with Senior, design of substantive procedures for SAP.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	10/3/2006	Call with K. Cash to discuss providing a summary to the IT SOX PMO of follow-up needed on High rated deficiencies (based on status meeting held with PMO on Monday).	0.4	\$300	\$120	A2
Pacella	Shannon M.	SMP	Manager	10/5/2006	Consolidate global deficiencies for reporting to Management.	1.5	\$300	\$450	A2
Pacella	Shannon M.	SMP	Manager	10/5/2006	Summarize discussion held with IT SOX Director re: feedback on the deficiencies rated high.	2.1	\$300	\$630	A2
Boehm	Michael J.	MJB	Manager	10/6/2006	DPSS Interim - Correspondence to Nedadur & Langford regarding PN2 database in SAP.	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	10/6/2006	E&S Interim - Correspondence to Hoffman & M. McWhorter regarding PN2 database.	0.2	\$300	\$60	A2
Cash	Kevin L.	KLC	Partner	10/6/2006	Conference call and review re SAP exceptions	2.8	\$525	\$1,470	A2
Huffman	Derek T.	DTH	Senior	10/6/2006	Performance of substantive procedures for SAP program changes	3.7	\$225	\$833	A2
Huffman	Derek T.	DTH	Senior	10/6/2006	Review of results of substantive procedures surrounding SAP program change	1.4	\$225	\$315	A2
Pacella	Shannon M.	SMP	Manager	10/6/2006	Discuss with D. Huffman options for testing access administration via substantive procedures.	0.5	\$300	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	10/6/2006	Meeting with K. Cash and D.. Huffman to discuss substantive procedures for SAP access administration.	0.5	\$300	\$150	A2
Peterson	Christopher A.	CAP	Manager	10/6/2006	Update review note tracker and AWS based on IAS correspondence needed to retain our reliance strategy.	2.2	\$300	\$660	A2
Peterson	Christopher A.	CAP	Manager	10/6/2006	Created comprehensive list of all E&Y identified Hyperion deficiencies	0.7	\$300	\$210	A2
Pacella	Shannon M.	SMP	Manager	10/7/2006	Prepared meeting materials for weekly meeting to discuss SOX deficiencies with SOX IT Director, J.Piazza.	1.5	\$300	\$450	A2
Pacella	Shannon M.	SMP	Manager	10/8/2006	Prepared meeting materials for weekly meeting to discuss SOX deficiencies with SOX IT Director, J.Piazza.	1.3	\$300	\$390	A2
Boehm	Michael J.	MJB	Manager	10/9/2006	E&S Interim - Review of correspondence from R. Hofmann regarding use of PN2 database	0.2	\$300	\$60	A2
Henning	Jeffrey M.	JMH	Partner	10/9/2006	PN2 discussion and review of memorandum	0.3	\$525	\$158	A2
Pacella	Shannon M.	SMP	Manager	10/9/2006	Weekly meeting with IT SOX Director, J.Piazza and PMO, M.Harris, B.Garvey, (EY) K.Cash and A.Tanner to discuss SOX defeciencies.	1.1	\$300	\$330	A2
Peterson	Christopher A.	CAP	Manager	10/9/2006	Updated ETBR and EDS Orlando Data Center in RN tracker, and send to B. Garvey for further action/review in order to maintain our reliance strategy	2.4	\$300	\$720	A2
Tanner	Andrew J.	AJT	Senior Manager	10/9/2006	Discussion with S. Pacella on agenda/materials for IT Exec Update meeting to discuss IT deficiencies.	0.5	\$475	\$238	A2
Tanner	Andrew J.	AJT	Senior Manager	10/9/2006	Meeting with J. Piazza, B. Garvey, PwC, and S. Pacella to discuss status of IT deficiencies.	0.3	\$475	\$143	A2
Tanner	Andrew J.	AJT	Senior Manager	10/9/2006	Meeting with J. Piazza, B. Garvey, PwC, and S. Pacella to discuss High priority issue remediation	0.8	\$475	\$380	A2
Tanner	Andrew J.	AJT	Senior Manager	10/9/2006	Review of High priority SAP issues; feedback on categorization and resulting substantive testing procedures	0.9	\$475	\$428	A2
Cash	Kevin L.	KLC	Partner	10/10/2006	Review and conference call to discuss SAP issues and audit response needed	2.6	\$525	\$1,365	A2
Henning	Jeffrey M.	JMH	Partner	10/13/2006	Discussion re: PN-2 testing with D. Bayles	0.9	\$525	\$473	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huffman	Derek T.	DTH	Senior	10/13/2006	Discussion of SAP substantive procedures approach with S. Pacella and K. Cash	0.6	\$225	\$135	A2
Huffman	Derek T.	DTH	Senior	10/13/2006	Discussion of SAP substantive procedures with S. Pacella, K. Cash, and A. Tanner	0.8	\$225	\$180	A2
Pacella	Shannon M.	SMP	Manager	10/13/2006	Discuss SAP substantive procedures to be performed for logical access.	1.5	\$300	\$450	A2
Tanner	Andrew J.	AJT	Senior Manager	10/13/2006	Meeting with K. Cash and S. Pacella to discuss SAP Substantive procedures	1.4	\$475	\$665	A2
Henning	Jeffrey M.	JMH	Partner	10/15/2006	Correspondence re: PN 2 testing strategies	0.3	\$525	\$158	A2
Pacella	Shannon M.	SMP	Manager	10/15/2006	Consolidate issues from Germany and send to IT SOX PMO.	0.9	\$300	\$270	A2
Pacella	Shannon M.	SMP	Manager	10/15/2006	Prepared meeting materials for weekly meeting to discuss SOX deficiencies with SOX IT Director, J.Piazza.	0.8	\$300	\$240	A2
Cash	Kevin L.	KLC	Partner	10/16/2006	Preparation and participation in weekly status update - discussion of deficiencies. Attendees: M.Harris, J.Piazza, S.Pacella, A.Tanner	2.4	\$525	\$1,260	A2
Cash	Kevin L.	KLC	Partner	10/16/2006	Meeting with J. Piazza and Delphi team re SAP control deficiencies and Vega team responses	2.2	\$525	\$1,155	A2
Henning	Jeffrey M.	JMH	Partner	10/16/2006	Correspondence with TSRS re: PN2 testing	0.3	\$525	\$158	A2
Huffman	Derek T.	DTH	Senior	10/16/2006	Conference call with J. Piazza, D. Steis, R. Hale, K. Cash, S. Pacella, M. Harris, and A. Tanner regarding SAP testing exceptions and substantive procedures	2.1	\$225	\$473	A2
Pacella	Shannon M.	SMP	Manager	10/16/2006	Weekly meeting with IT SOX Director, J.Piazza and PMO, M.Harris, B.Garvey, (EY) K.Cash and A.Taner to discuss SOX deficiencies.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	10/16/2006	Provide feedback to team on testing exceptions and appropriate next steps.	3.5	\$300	\$1,050	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Discussion with S. Pacella regarding PN2.	0.5	\$425	\$213	A2
Tanner	Andrew J.	AJT	Senior Manager	10/16/2006	Review of SAP Substantive procedures	1.1	\$475	\$523	A2
Tanner	Andrew J.	AJT	Senior Manager	10/16/2006	Meeting with J. Piazza, PwC, K. Cash, S. Pacella, and D Huffman to discuss SAP remediation and substantive testing	1.3	\$475	\$618	A2
Pacella	Shannon M.	SMP	Manager	10/17/2006	Provide feedback to team on testing exceptions and appropriate next steps.	2.8	\$300	\$840	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	10/18/2006	Meeting with B. Garvey and K. Cash to discuss 2007 Internal Audit involvement.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	10/18/2006	Review global deficiencies rated "high" and worked with global E&Y teams to obtain additional details on issues identified for IT SOX PMO.	1.8	\$300	\$540	A2
Pacella	Shannon M.	SMP	Manager	10/18/2006	Discussion with D. Huffman to prepare for meeting with IT Management re: next steps for SAP substantive procedures.	0.5	\$300	\$150	A2
Huffman	Derek T.	DTH	Senior	10/19/2006	Preparation of substantive procedure steps for management	0.8	\$225	\$180	A2
Huffman	Derek T.	DTH	Senior	10/19/2006	Discussion with D. Steis and D. Nguyen to cover SAP testing substantive procedures	1.8	\$225	\$405	A2
Pacella	Shannon M.	SMP	Manager	10/19/2006	Discussion with D. Huffman to prepare for meeting with IT Management re: next steps for SAP substantive procedures.	0.5	\$300	\$150	A2
Tanner	Andrew J.	AJT	Senior Manager	10/19/2006	Discussion with S. Pacella on SAP Logical Access substantive procedures	0.5	\$475	\$238	A2
Tanner	Andrew J.	AJT	Senior Manager	10/19/2006	Discussion with D. Huffman on logical access/CCID substantive testing results	0.6	\$475	\$285	A2
Pacella	Shannon M.	SMP	Manager	10/22/2006	Prepared meeting materials for weekly meeting to discuss SOX deficiencies with SOX IT Director, J.Piazza.	0.9	\$300	\$270	A2
Pacella	Shannon M.	SMP	Manager	10/22/2006	Consolidate Walkthrough deficiencies for Stonehouse and send to IT SOX PMO	1.1	\$300	\$330	A2
Cash	Kevin L.	KLC	Partner	10/23/2006	ITGC update meeting with J.Piazza, M.Harris, A.Tanner and S.Pacella, D.Steis, D.Huffman to discuss SAP deficiencies and status on remediation	1.6	\$525	\$840	A2
Cash	Kevin L.	KLC	Partner	10/23/2006	Preparation for ITGC update meeting with J.Piazza, M.Harris, A.Tanner and S.Pacella, D.Steis, D.Huffman to discuss SAP deficiencies and status on remediation	1.2	\$525	\$630	A2
Huffman	Derek T.	DTH	Senior	10/23/2006	SAP testing exception call with J. Piazza, A. Tanner, K. Cash, D. Steis, D Nguyen, and S. Pacella	1.1	\$225	\$248	A2
Pacella	Shannon M.	SMP	Manager	10/23/2006	Status meeting with K. Cash and A. Tanner to discuss meeting agenda for IT SOX PMO Status meeting.	0.4	\$300	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	10/23/2006	Attend IT SOX PMO Status meeting to discuss IT remediation status - for issues identified as critical.	1.2	\$300	\$360	A2
Tanner	Andrew J.	AJT	Senior Manager	10/23/2006	Meeting with J. Piazza, PwC, S. Pacella, K. Cash and D. Huffman to discuss high risk deficiencies and related remediation	1.1	\$475	\$523	A2
Pacella	Shannon M.	SMP	Manager	10/25/2006	Review IAS prepared testing procedures for visit to HP Toronto and provide feedback.	2.1	\$300	\$630	A2
Cash	Kevin L.	KLC	Partner	10/26/2006	Conference call to discuss ITGC issues and audit response	2.4	\$525	\$1,260	A2
Huffman	Derek T.	DTH	Senior	10/26/2006	Call with S. Sheckell, K. Cash, S. Pacella, J. Simpson, and A. Tanner regarding SAP test results impact to audit	1.1	\$225	\$248	A2
Pacella	Shannon M.	SMP	Manager	10/26/2006	Discussion with J. Simpson and S. Sheckell re: SAP ineffectiveness.	0.9	\$300	\$270	A2
Sheckell	Steven F.	SFS	Partner	10/26/2006	Review IT deficiencies and remediation plan	1.4	\$525	\$735	A2
Simpson	Jamie	JS	Senior Manager	10/26/2006	Conf. call with TSRS team (A. Tanner, S. Pacella, D. Huffman, K. Cash and S. Sheckell) to discuss SAP deficiencies and remediation plan.	1.0	\$425	\$425	A2
Tanner	Andrew J.	AJT	Senior Manager	10/26/2006	Meeting with J. Simpson, S. Sheckell, S. Pacella, and D. Huffman to discuss SAP ineffectiveness and audit implications	0.7	\$475	\$333	A2
Cash	Kevin L.	KLC	Partner	10/27/2006	Preparation for and participation in meeting with J.Piazza, M.Harris, A.Tanner, S.Pacella, D.Steis to discuss SAP deficiencies and remediation plans.	3.5	\$525	\$1,838	A2
Huffman	Derek T.	DTH	Senior	10/27/2006	Performed analysis related to CC IDs to provide to Vega for further investigation and remediation of exceptions	1.3	\$225	\$293	A2
Huffman	Derek T.	DTH	Senior	10/27/2006	Met with J. Piazza, A. Tanner, S. Pacella, D. Nguyen, D Steis, K. Cash, and M. Harris to discuss SAP testing exception follow up	2.1	\$225	\$473	A2
Pacella	Shannon M.	SMP	Manager	10/27/2006	Attended meeting with IT SOX PMO to discuss status of IT deficiencies.	2.1	\$300	\$630	A2
Pacella	Shannon M.	SMP	Manager	10/27/2006	Go through SOCD with team to validate that issues identified are appropriate based on issues identified in testing.	1.1	\$300	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	10/27/2006	Preparation of issues/observations matrix for DGL closing meeting.	1.4	\$225	\$315	A2
Stille	Mark Jacob	MJS	Senior	10/27/2006	Preparation of issues/observations matrix for Steering closing meeting.	1.1	\$225	\$248	A2
Stille	Mark Jacob	MJS	Senior	10/27/2006	Updating of SOCD for DGL, Hyperion, Steering issues/observations/deficiencies.	0.9	\$225	\$203	A2
Tanner	Andrew J.	AJT	Senior Manager	10/27/2006	Review of SAP CCID deficiency memo	0.6	\$475	\$285	A2
Tanner	Andrew J.	AJT	Senior Manager	10/27/2006	Meeting with D. Huffman/S. Pacella to discuss next step on CCID deficiency and evaluation criteria	0.7	\$475	\$333	A2
Tanner	Andrew J.	AJT	Senior Manager	10/27/2006	Meeting with J. Piazza, Vega, PwC, K. Cash, S. Pacella, and D. Huffman to discuss high risk deficiencies and related remediation	2.1	\$475	\$998	A2
Tanner	Andrew J.	AJT	Senior Manager	10/27/2006	Meeting with S. Pacella and D. Huffman to discuss content requirements for memo on SAP CCID issue, implications, and substantive procedures	1.3	\$475	\$618	A2
A2 IT Remediation Project Total:						134.4		\$50,860	
Saginaw Carve-Out Audit									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2006	Meeting with J. Perkins, S. Daniels, and KPMG to discuss timetables, deliverables and audit support required to issue carve-out financials.	3.1	\$425	\$1,318	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2006	Travel time to participate in strategy session with J. Perkins, S. Daniels, and KPMG to discuss audit process related specifically to the carve-out financials.	3.1	\$425	\$1,318	A2
Henning	Jeffrey M.	JMH	Partner	10/2/2006	Saginaw prep session	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	10/2/2006	Conf. call with M. Hatzfeld re: Saginaw status	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	10/2/2006	Meeting with T. Timko to review Saginaw strategy	1.1	\$525	\$578	A2
Imberger	Guido	GI	Senior Manager	10/2/2006	Meeting with KPMG, Steering management about timeline and process to audit carve out financials.	1.8	\$425	\$765	A2
Imberger	Guido	GI	Senior Manager	10/2/2006	Prepare a basis to discuss with company and KPMG our requirements and needs to be able to audit carve out financials.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	10/2/2006	Navigate through data room data to identify information needed to scope the international audit work, what is in scope and what is out of scope.	0.6	\$425	\$255	A2
Tau	King-Sze	KST	Senior	10/2/2006	Discussion with M. Hatzfeld and the rest of E&Y Saginaw team about our approach on testing controls with deficiencies.	0.5	\$250	\$125	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2006	Updates to J. Henning on session with KPMG M&A and Saginaw.	0.6	\$425	\$255	A2
Henning	Jeffrey M.	JMH	Partner	10/3/2006	Conference call with S. Daniels re: audit status	0.9	\$525	\$473	A2
Imberger	Guido	GI	Senior Manager	10/4/2006	Reviewing of data room files for additional information necessary for scoping.	0.7	\$425	\$298	A2
Imberger	Guido	GI	Senior Manager	10/4/2006	Prepare HS and SS separated balance sheet based on KPMG data room data for scoping international audit work	2.1	\$425	\$893	A2
Imberger	Guido	GI	Senior Manager	10/4/2006	Develop a timeline plan for the entire process from interim audit to audit of financials prepared by KPMG/Steering.	1.3	\$425	\$553	A2
Imberger	Guido	GI	Senior Manager	10/6/2006	Review organizational charts to identify Mexican trial balances for audit scope purposes.	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	10/6/2006	Develop questions for the meeting with KPMG regarding the process to generate the carve-out financials.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	10/6/2006	Conference call with KPMG and Steering "Walk through the model" taken by KPMG to prepare carve-out financials.	2.2	\$425	\$935	A2
Imberger	Guido	GI	Senior Manager	10/6/2006	Additional inquiries of steering personal to be able to breakdown the North America HS and North America SS for scoping.	0.9	\$425	\$383	A2
Imberger	Guido	GI	Senior Manager	10/6/2006	Discussion with B. Prueter regarding pro-forma financials, carve-out financials and SOPA/Hyperion questions for getting clarification on data provided.	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	10/6/2006	Review of information provided by KPMG on PBC list carve out (i.e. walk from Hyperion to carve out, CJV's posted in 2005) to get familiarized with the KPMG model.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	10/6/2006	Search for necessary data to proof audit strategy on product line basis (HA sn SS) to ensure that we get sufficient coverage with our full scope audit locations even if we have to issue opinions on 2 separate financial (HS and SS)	1.6	\$425	\$680	A2
Tau	King-Sze	KST	Senior	10/6/2006	Saginaw - Company was not able to provide an AR detail file facilitating the AR confirmation process, therefore we need to spent more time on this..	0.6	\$250	\$150	A2
Tau	King-Sze	KST	Senior	10/6/2006	Saginaw - Although Saginaw and Athens should have been presented in one ledger, Company provided 2 ledger which we needed to combine for audit purpose (K9 and W9 DGL TB).	0.2	\$250	\$50	A2
Tau	King-Sze	KST	Senior	10/6/2006	Saginaw - incremental time necessary to Discussion with D. Chamarro regarding AR files (as they do not meet the requested criteria) that are sent to TSRS for AR confirmation.	0.3	\$250	\$75	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/9/2006	Fee estimate preparation and ETC analysis for Saginaw carve out.	3.1	\$425	\$1,318	A2
Imberger	Guido	GI	Senior Manager	10/9/2006	Draft of international audit instruction and work on scoping files to identify the in scope entities (i.e., locations of Saginaw where the auditor needs to report to us for purposes of carve-out financials)	2.3	\$425	\$978	A2
Tau	King-Sze	KST	Senior	10/10/2006	Saginaw - As the AR file does not meet the criteria (fullfilled by all other Delphi Divissions) we needed to figure out how to modify it by ourself (Discussion with D. Chamarro regarding the AR detail file).	0.6	\$250	\$150	A2
Tau	King-Sze	KST	Senior	10/10/2006	Saginaw - additional time necessary to discus with D. Gustin regarding the AR detail file that we have to request for AR confirmation purposes (Company is not able to provide same format as the other Divisions to faciliate a centralized and efficient approach)..	0.4	\$250	\$100	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	10/11/2006	Saginaw - Although Saginaw and Athens balances should have been combined by the Company we did not receive a respective information and therefore had to prepare it for ourself, i.e Merged DGL Trial Balance for division K9 & W9 in Excel.	3.4	\$200	\$680	A2
Chamarro	Destiny D.	DDC	Staff	10/11/2006	Saginaw - incremental time incurred to generate requested but not provided information for ourself (Merged K9 & W9 TB. For both 6/30 and 12/31/05)	1.6	\$200	\$320	A2
Chamarro	Destiny D.	DDC	Staff	10/11/2006	Saginaw - Due to the fact that the company was not able to provide a file supporting the AR confirmation process as all other divisions we had to discuss modifications with the Company (Discussed AR confirmation process with D. Gustin).	0.6	\$200	\$120	A2
Chamarro	Destiny D.	DDC	Staff	10/11/2006	Saginaw -Due to provided insufficient information by the Company we needed to adjust/modify the process (follow up discussion with K. Tau regarding meeting with D. Gustin related to AR confirmation process).	0.4	\$200	\$80	A2
Chamarro	Destiny D.	DDC	Staff	10/12/2006	Saginaw - additional time incurred because we did not receive already a combined (Saginaw and Athens, K9 and W9) Trial balance	1.4	\$200	\$280	A2
Chamarro	Destiny D.	DDC	Staff	10/12/2006	Saginaw - make modifications to the worked on AR file for AR confirmations, as the file provided by SAG did not fulfill the requested criterias.	1.2	\$200	\$240	A2
Henning	Jeffrey M.	JMH	Partner	10/12/2006	Review of opinion language for Saginaw carve out	0.3	\$525	\$158	A2
Imberger	Guido	GI	Senior Manager	10/12/2006	Define scoping for locations where auditors have to report to us for purposes of carve-out audit	2.9	\$425	\$1,233	A2
Imberger	Guido	GI	Senior Manager	10/12/2006	Summary of push downs (e.g. accruals posted at corporate) to Saginaw division to get an overview of the volume and be able to identify areas for specific carve out audit procedures	1.0	\$425	\$425	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	10/12/2006	Saginaw - Discussion with D. Chamarro regarding the AR file we received for confirmation and how to modify in order to meet the requested information..	0.3	\$250	\$75	A2
Chamarro	Destiny D.	DDC	Staff	10/13/2006	Time spent on attaining the proper file needed to send out AR Confirmations.	1.4	\$200	\$280	A2
Imberger	Guido	GI	Senior Manager	10/13/2006	Reviewing data room file to compile the information necessary for scoping the audit work on carve out push downs.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	10/13/2006	Call with B. Prueter and T. Wahl regarding requested information on the push down adjustments from corporate to Saginaw division fro carve put purposes.	0.7	\$425	\$298	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/16/2006	Discussion with J. Perkins to provide update on E&Y sessions with KPMG, global scoping for carve-out and key issues noted to date.	1.9	\$425	\$808	A2
Imberger	Guido	GI	Senior Manager	10/16/2006	Conference call with J. Perkins regarding changes in audit approach, carve out audit related (process of fs preparation by the client, KPMG's support)	0.5	\$425	\$213	A2
Imberger	Guido	GI	Senior Manager	10/16/2006	Draft the scoping memo to identify international locations of Steering to be audited and other specific scope areas, like KPMG model for partner review., including modification and preparation of excel spreadsheets.	3.8	\$425	\$1,615	A2
Imberger	Guido	GI	Senior Manager	10/17/2006	Discussions held with L. Briggs and J. Perkins related to the file and information necessary to select the accounts receivable confirm sample (Excess time incurred due to difficulties experienced by client in providing detail).	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	10/17/2006	Finalize the draft memo of scoping and identify work to be performed in other countries and prepare excel file therefore.	3.7	\$425	\$1,573	A2
Chamarro	Destiny D.	DDC	Staff	10/18/2006	Excess time spent to get AR confirmation file.	0.6	\$200	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	10/18/2006	Coordinate efforts to get the AR confirmation file for interim L. Briggs (Delphi) , our TSRS people and corporate. (Excess time incurred due to difficulties experienced by client in providing detail)	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	10/18/2006	Draft of audit instructions to be send to foreign E&Y offices for the carve-out audit.	3.3	\$425	\$1,403	A2
Imberger	Guido	GI	Senior Manager	10/18/2006	Preparation for a call with KPMG and the discussion with the client about adjustments to the Trial Balances in the KPMG model	1.7	\$425	\$723	A2
Imberger	Guido	GI	Senior Manager	10/18/2006	Phone conference with KPMG (B. Hayes) and the company (T. Wahl and B. Prueter) regarding the file structure and how to find details of adjustments to the Trial Balance in the KPMG model	1.6	\$425	\$680	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2006	Discussion with J. Henning, S. Daniels, J. Perkins and D Knill to coordinate finance, audit and M&A priorities and action plans in conjunction with the carve-out audit.	1.1	\$425	\$468	A2
Henning	Jeffrey M.	JMH	Partner	10/19/2006	Steering conference call with Saginaw team to discuss carve out FS	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	10/19/2006	Conf. call with S. Daniels, Suzanne, et. al re: Saginaw FS carve out process	0.9	\$525	\$473	A2
Imberger	Guido	GI	Senior Manager	10/19/2006	Saginaw - Draft instruction to TSRS to combine AR file for use of getting the A/R conformation sample, the Copmany did not provide a file meeting our request.	0.2	\$425	\$85	A2
Imberger	Guido	GI	Senior Manager	10/19/2006	Saginaw - discussion with B. Beam and D. Gustin regarding the files produced and work we have to do in order to extract the data necessary to be able to select the confirmation (A/R), as the Company was not able to fulfill our request.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	10/19/2006	Memo describing the KPMG model and the magnitude of the adjustments made by company and KPMG to generate a carve out P&I and Balance Sheet.	2.6	\$425	\$1,105	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	10/19/2006	Draft international engagement instruction including conform with E&Y corporate on specific audit procedures to be performed in specific locations.	3.1	\$425	\$1,318	A2
Chamarro	Destiny D.	DDC	Staff	10/20/2006	Saginaw - Updated TOC Control Summary for Expenditure, Revenue, Treasury and Inventory for carve out audit considerations.	4.2	\$200	\$840	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/20/2006	Review of scoping memo for Saginaw.	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/20/2006	Review of scoping analysis and coverage on HS and SS businesses for Saginaw.	1.1	\$425	\$468	A2
Imberger	Guido	GI	Senior Manager	10/20/2006	Walk through with K. Barber (TSRS) the files provided for A/R sampling which we need to adjust in order to be able to pull the sample.	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	10/20/2006	Implement changes to International Audit Instructions for Saginaw.	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	10/20/2006	Discussion with R. Jok, B. Hoepfner regarding the responsibility for the Livorno exit cost calculation in order to be able to determine whether we are able to audit this in U.S. or need E&Y Italy.	0.4	\$425	\$170	A2
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Reviewed revised CAAT form (IT support necessary to get AR confirmation) because Company could not provide appropriate file.	0.2	\$250	\$50	A2
Chamarro	Destiny D.	DDC	Staff	10/25/2006	Saginaw - Updated Control Summary Conclusion	1.9	\$200	\$380	A2
Barber	Keith A.	KAB	Senior	10/27/2006	additional IT procedure performed to Design code and output reports for the AR CAAT Saginaw-Interim confirmation work to be performed (as the client did not provide requested file).	2.1	\$275	\$578	A2
Barber	Keith A.	KAB	Senior	10/27/2006	additional time necessary to document of output reports and procedures for the AR CAAT Saginaw-Interim confirmation work (because of files needed to be modified by us rather than being provided by the client)	1.3	\$275	\$358	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keither A.	KAB	Senior	10/27/2006	Discussed data requirements with G. Imberger for the AR CAAT Saginaw-Interim work - excess time due to having to merge files.	1.3	\$275	\$358	A2
Barber	Keither A.	KAB	Senior	10/27/2006	Combined AR data file to Shipper file provided by G. Imberger for the AR CAAT Saginaw-Interim work to be preformed.	2.2	\$275	\$605	A2
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Saginaw - As companies details of accounts receivable do not tie to the general ledger and several adjustments are made in the general ledger we needed to work additional time with D. Gustin regarding AR to DGL Recon	1.7	\$200	\$340	A2
A2 Saginaw Carve-Out Project Total:						94.7		\$35,050	
A2 Project Total:						765.2		\$285,276	
Tax - A3									
Tucker	Howard J.	HJT	Partner	9/25/2006	Review data regarding 382	3.4	\$700	\$2,380	A3
Tucker	Howard J.	HJT	Partner	9/26/2006	Review data - issues related to 382 trading order	3.2	\$700	\$2,240	A3
Berard	Peter	PB	Manager	10/2/2006	Discussion with S. Gale regarding New York nonresident income tax withholding. Reversal from PD.	0.5	\$300	\$150	A3
Tosto	Cathy I.	CIT	Partner	10/2/2006	Review org chart and discuss corporate history with J. Mc Bride.	0.4	\$660	\$264	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/4/2006	Review Delphi entity structure charts prepared by internal E&Y graphics.	1.8	\$600	\$1,080	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/4/2006	Prepare email re: Delphi entity structure charts prepared by internal E&Y graphics to C. Tosto.	0.3	\$600	\$180	A3
Tosto	Cathy I.	CIT	Partner	10/5/2006	Review corporate history documents prepared by J. Mc Bride.	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	10/5/2006	Prepare email to client regarding corporate history documents.	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	10/5/2006	Discussion with S. Gale regarding the tax basis balance sheet, stock basis and other information needed for post emergence projections	0.6	\$660	\$396	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mc Bride Jr.	James E.	JEM	Senior Manager	10/6/2006	Conf. call with S. Gale, H. Tucker, C. Tosto & R. Ward re: timing & next steps, specifically next steps with respect to quantifying inside tax basis in assets.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/6/2006	Review slides from S. Gale.	0.3	\$600	\$180	A3
Tosto	Cathy I.	CIT	Partner	10/6/2006	Call with S. Gale regarding timetable of modeling.	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	10/6/2006	Follow-up discussion with R. Ward and H. Tucker regarding timetable of modeling.	0.4	\$660	\$264	A3
Tucker	Howard J.	HJT	Partner	10/6/2006	Bankruptcy matters prep FTI call	1.2	\$700	\$840	A3
Ward	Richard D.	RDW	Executive Director	10/6/2006	Conference call to with S. Gale to discuss the Company's emergence planning process	0.5	\$660	\$330	A3
Blank	Jacob M.	JMB	Partner	10/9/2006	Conference call re modeling 28T 108 w/ H. Tucker.	0.9	\$750	\$675	A3
Ericson	Mary C.	MCE	Manager	10/9/2006	Call with S. Gale, H. Tucker, and R. Ward regarding 5-year plan and information needs for tax analysis.	0.8	\$500	\$400	A3
Tucker	Howard J.	HJT	Partner	10/9/2006	Discussion regarding FTI and other matters	1.8	\$700	\$1,260	A3
Ward	Richard D.	RDW	Executive Director	10/9/2006	Call with S. Gale, Joffe, H. Tucker and others regarding the Company's information needs relative to planning for emergence	1.1	\$660	\$726	A3
Ericson	Mary C.	MCE	Manager	10/10/2006	Edits to attribute reduction models.	0.4	\$500	\$200	A3
Ericson	Mary C.	MCE	Manager	10/10/2006	Call with S. Gale, R. Ward, and H. Tucker to discuss timeline for 5 year plan and GM agreement.	0.6	\$500	\$300	A3
Tosto	Cathy I.	CIT	Partner	10/10/2006	Review email from S. Gale on structure for stock basis analysis	0.2	\$660	\$132	A3
Tucker	Howard J.	HJT	Partner	10/10/2006	Discussion with S. Gale regarding GM and review of FTI materials	1.7	\$700	\$1,190	A3
Blank	Jacob M.	JMB	Partner	10/11/2006	COD & 84176.	0.6	\$750	\$450	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/11/2006	Meeting with M. Lewis, J. Moore, and C. Tosto to dscus tax basis balance sheets (assets only) historically prepared by Delphi tax dept. & to discuss next steps to develop full tax basis balance sheets for attribute.	1.7	\$600	\$1,020	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/11/2006	Meeting with S. Gale & C. Tosto to discuss entity structure history and discuss next steps for stock basis calculations.	2.2	\$600	\$1,320	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	10/11/2006	Discuss staffing and scope of basis work	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	10/11/2006	Debrief P. Lee on basis work to be performed	0.6	\$660	\$396	A3
Tosto	Cathy I.	CIT	Partner	10/11/2006	Discuss with J. Mc Bride email from S. Gale regarding corporate history for stock basis analysis	0.8	\$660	\$528	A3
Tosto	Cathy I.	CIT	Partner	10/11/2006	Meeting with S. Gale regarding stock basis analysis	1.3	\$660	\$858	A3
Tosto	Cathy I.	CIT	Partner	10/11/2006	Meeting with M. Lewis and J. Moore regarding tax basis balance sheet	1.4	\$660	\$924	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/12/2006	Meeting with S. Gale, M. Lewis, J. Moore & C. Tosto to discuss determining opening outside stock basis of subs as of the spin from GM.	2.1	\$600	\$1,260	A3
Tosto	Cathy I.	CIT	Partner	10/12/2006	Meeting with S. Gale, M. Lewis, and J. Moore to discuss int'l subsidiary stock basis issues	1.4	\$660	\$924	A3
Lee	Patrick	PL	Senior Manager	10/13/2006	Reviewing Basis Calculation	1.7	\$600	\$1,020	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/13/2006	Review E&Y attribute profiler software for use to calculate outside stock basis.	1.8	\$600	\$1,080	A3
Tosto	Cathy I.	CIT	Partner	10/13/2006	Discuss stock basis work to be performed at client site next week with P. Lee	0.4	\$660	\$264	A3
Lee	Patrick	PL	Senior Manager	10/16/2006	Reviewing information regarding stock basis.	2.3	\$600	\$1,380	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/16/2006	Discussion with R. Ward re tax attribute reduction mode & basis calculations.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/16/2006	Discussion with P. Lee & M. Wang re: goals for next da meeting at Delphi & software to be used for stock basis calculations.	0.7	\$600	\$420	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/16/2006	Revise entity structure history in light of S. Gale's edits; Highlight areas where we still need additional info.	2.4	\$600	\$1,440	A3
Wang	Michelle Xiaomu	MXW	Staff	10/16/2006	Discussed project with J. McBride.	0.3	\$264	\$79	A3
Wang	Michelle Xiaomu	MXW	Staff	10/16/2006	Install "Attribute Profiler"	0.7	\$264	\$185	A3
Frank	Michele L.	MLF	Senior Manager	10/17/2006	Consult with J. Mc Bride, M. Wang and P. Lee re: misc. stock basis issues (technical and Attribute profiler related)	0.8	\$600	\$480	A3
Lee	Patrick	PL	Senior Manager	10/17/2006	Delphi Security Process	0.5	\$600	\$300	A3
Lee	Patrick	PL	Senior Manager	10/17/2006	Examining documents re: basis adjustments.	1.4	\$600	\$840	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Lee	Patrick	PL	Senior Manager	10/17/2006	Review Subsidiary Stock Basis Adjustments	2.3	\$600	\$1,380	A3
Lee	Patrick	PL	Senior Manager	10/17/2006	Review 1999-A Tax Information for Basis Study	2.7	\$600	\$1,620	A3
Lee	Patrick	PL	Senior Manager	10/17/2006	Review M-1 Adjustments	2.3	\$600	\$1,380	A3
Lee	Patrick	PL	Senior Manager	10/17/2006	Discussion with S. Gale regarding M-1 Adjustments.	0.6	\$600	\$360	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/17/2006	Outside basis: Review additional info provided by S. Gale re opening basis after GM spin.	2.1	\$600	\$1,260	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/17/2006	Outside basis calcs: Meeting with S. Gale to discuss questions re year-to-year basis adjustments proposed by Delphi and also to discuss entity structure history & beginning basis amounts.	2.2	\$600	\$1,320	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/17/2006	Outside basis calcs: Discussion with P. Lee re: M-1 item in 1999 return & whether such items should impact basis.	1.2	\$600	\$720	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/17/2006	Continue helping M. Wang with inputting entity history into software.	1.7	\$600	\$1,020	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/17/2006	Outside stock basis calculations: Discussion with S. Gale re approach & review of available information.	0.7	\$600	\$420	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/17/2006	Begin entering entity history into attribute profiler software with M. Wang.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/17/2006	Outside stock basis calculations: Review revised entity history narrative.	1.1	\$600	\$660	A3
Wang	Michelle Xiaomu	MXW	Staff	10/17/2006	Discussion with S. Gale regarding the spin off history and the transactions.	0.5	\$264	\$132	A3
Wang	Michelle Xiaomu	MXW	Staff	10/17/2006	Prepare copies of client's binders (1999 - 2001).	1.6	\$264	\$422	A3
Wang	Michelle Xiaomu	MXW	Staff	10/17/2006	Review "Stock Basis in U.S. Subsidiary Members Technical Guide"	1.8	\$264	\$475	A3
Wang	Michelle Xiaomu	MXW	Staff	10/17/2006	Enter the entities of consolidated tax group in "Attribute Profiler".	1.0	\$264	\$264	A3
Wang	Michelle Xiaomu	MXW	Staff	10/17/2006	Enter "special adjustments" (liquidation) in "Attribute Profiler".	1.3	\$264	\$343	A3
Wang	Michelle Xiaomu	MXW	Staff	10/17/2006	Enter the entities of consolidated tax group in "Attribute Profiler".	2.9	\$264	\$766	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Frank	Michele L.	MLF	Senior Manager	10/18/2006	Consult with J. Mc Bride, M. Wang and P. Lee regarding stock basis issues (technical and attribute profiler related)	0.8	\$600	\$480	A3
Lee	Patrick	PL	Senior Manager	10/18/2006	Review client-prepared workpapers regarding stock basis adjustments.	1.3	\$600	\$780	A3
Lee	Patrick	PL	Senior Manager	10/18/2006	Reviewing stock basis materials for 2002-2003 tax years.	2.2	\$600	\$1,320	A3
Lee	Patrick	PL	Senior Manager	10/18/2006	Review Client Stock Basis Adjustments	2.5	\$600	\$1,500	A3
Lee	Patrick	PL	Senior Manager	10/18/2006	Review adjustments to stock basis analysis.	2.8	\$600	\$1,680	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/18/2006	Stock basis: Review additional information from S. Gale re entity history and beginning basis for selected entities.	2.8	\$600	\$1,680	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/18/2006	Stock basis: Update entity history in light of S. Gale's comments.	2.1	\$600	\$1,260	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/18/2006	Stock basis: Meet with S. Gale regarding comments on entity history.	0.7	\$600	\$420	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/18/2006	Stock basis: Review year-to-year activity from Delphi re basis adjustments.	2.9	\$600	\$1,740	A3
Tucker	Howard J.	HJT	Partner	10/18/2006	Review data regarding 382	2.6	\$700	\$1,820	A3
Wang	Michelle Xiaomu	MXW	Staff	10/18/2006	Prepare copy of 2002 & 2003 client binders.	1.0	\$264	\$264	A3
Wang	Michelle Xiaomu	MXW	Staff	10/18/2006	Consult M. Frank on NOL, capital loss carryover and charitable contribution carryover.	1.3	\$264	\$343	A3
Wang	Michelle Xiaomu	MXW	Staff	10/18/2006	Enter 1999 A & B basis adjustments in attribute profiler.	2.1	\$264	\$554	A3
Wang	Michelle Xiaomu	MXW	Staff	10/18/2006	Enter 2002-2003 basis adjustments in attribute profiler.	2.1	\$264	\$554	A3
Wang	Michelle Xiaomu	MXW	Staff	10/18/2006	Enter 2000-2001 basis adjustments in attribute profiler.	2.9	\$264	\$766	A3
Blank	Jacob M.	JMB	Partner	10/19/2006	Call regarding loss limitations, calculation of Built in Gain or Loss and review of models.	0.6	\$750	\$450	A3
Frank	Michele L.	MLF	Senior Manager	10/19/2006	Consult with J. Mc Bride, M. Wang, and P. Lee regarding misc. stock basis issues (technical and attribute profiler related)	0.5	\$600	\$300	A3
Lee	Patrick	PL	Senior Manager	10/19/2006	Summarizing conclusions regarding tax basis adjustments.	1.9	\$600	\$1,140	A3
Lee	Patrick	PL	Senior Manager	10/19/2006	Reviewing tax basis calculations with S. Gale.	2.6	\$600	\$1,560	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Lee	Patrick	PL	Senior Manager	10/19/2006	Reviewing tax basis information.	2.7	\$600	\$1,620	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/19/2006	Stock basis: Assist M. Wang with attribute profiler software.	2.1	\$600	\$1,260	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/19/2006	Stock basis: Discussions with P. Lee re: proposed annual basis adjustments for yearly activity.	2.4	\$600	\$1,440	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/19/2006	382: Discussions with H. Tucker & R. Ward re: whether Delphi was in a NUBIL position @ 12/31/05.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/19/2006	382: Have Schedule L book basis balance sheet recreated in excel and attempt to convert to tax basis on consolidated level.	1.6	\$600	\$960	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/19/2006	382 NUBIL: Meet with M. Lewis of Delphi to discuss investment in subs accounts.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/19/2006	382 NUBIL: Review deferred tax provision provided by C. Tosto - push adjustments to tax basis balance sheet.	1.7	\$600	\$1,020	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/19/2006	Stock basis: Review additional information from S. Gale re entity history and beginning basis for selected entities.	2.9	\$600	\$1,740	A3
Tucker	Howard J.	HJT	Partner	10/19/2006	Discussions with R. Ward and J. McBride regarding 382.	2.1	\$700	\$1,470	A3
Wang	Michelle Xiaomu	MXW	Staff	10/19/2006	Prepare copy of 2004 & 2005 binders.	1.0	\$264	\$264	A3
Wang	Michelle Xiaomu	MXW	Staff	10/19/2006	Entered Delphi 2005 1120 Schedule L in Excel.	2.0	\$264	\$528	A3
Wang	Michelle Xiaomu	MXW	Staff	10/19/2006	Enter 2005 stock basis adjustments in attribute profiler.	1.5	\$264	\$396	A3
Wang	Michelle Xiaomu	MXW	Staff	10/19/2006	Entered 2004 stock basis adjustment in attribute profiler.	1.8	\$264	\$475	A3
Wang	Michelle Xiaomu	MXW	Staff	10/19/2006	Reviewed data entry in attribute profiler, fixed errors.	2.8	\$264	\$739	A3
Ward	Richard D.	RDW	Executive Director	10/19/2006	Work relative to NUBIG/NUBIL	1.1	\$660	\$726	A3
Blank	Jacob M.	JMB	Partner	10/20/2006	Research regarding loss limitations.	1.4	\$750	\$1,050	A3
Frank	Michele L.	MLF	Senior Manager	10/20/2006	Discuss Attribute profiler issues with M. Wang.	0.2	\$600	\$120	A3
Tucker	Howard J.	HJT	Partner	10/20/2006	Review data regarding 382	2.6	\$700	\$1,820	A3
Wang	Michelle Xiaomu	MXW	Staff	10/20/2006	Fixed short periods problems in Attribute Profiler.	1.5	\$264	\$396	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blank	Jacob M.	JMB	Partner	10/22/2006	Call regarding Section 382, 84-176.	1.0	\$750	\$750	A3
Lee	Patrick	PL	Senior Manager	10/23/2006	Review Basis Schedules.	1.7	\$600	\$1,020	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/23/2006	NUBIL Calc: Discussion with H. Tucker & R. Ward re: approach to estimate NUBIL using consolidated balance sheet info.	1.1	\$600	\$660	A3
Tucker	Howard J.	HJT	Partner	10/23/2006	Discussion with J. McBride & R. Ward re: approach to estimate NUBIL using consolidated balance sheet info.	0.7	\$700	\$490	A3
Ward	Richard D.	RDW	Executive Director	10/23/2006	Work on high level NUBIG/NUBIL analysis	1.7	\$660	\$1,122	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/24/2006	Outside stock basis: Input beginning basis amounts and all available entity structure history into attribute profile software.	2.1	\$600	\$1,260	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/24/2006	Outside stock basis: Obtain documentation re initial basis (both from GM spin and subsequent formations an acquisitions of entities).	2.4	\$600	\$1,440	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/24/2006	Outside stock basis: Input beginning basis amounts and all available entity structure history into attribute profile software.	2.8	\$600	\$1,680	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/24/2006	Stock basis: Discussions with S. Gale re additional information on open questions related to entity structure history, treatment of NOL carryover in stock basis.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/24/2006	Stock basis: Update entity structure history to reflect new information.	1.8	\$600	\$1,080	A3
Ward	Richard D.	RDW	Executive Director	10/24/2006	NUBIG/NUBIL analysis - call with Skadden and H. Tucker	2.2	\$660	\$1,452	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/25/2006	Inside basis: Form separate company tax basis assets & liabilities into a consolidating tax basis balance sheet - add logic into spreadsheet to adjust investments in U.S. consolidated subs to actual.	2.9	\$600	\$1,740	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/25/2006	Outside stock basis: Tick & tie preliminary stock basis report to make sure software is delivering output as expected & that annual basis adjustments are consistent with detail provided by Delphi.	2.9	\$600	\$1,740	A3
Tucker	Howard J.	HJT	Partner	10/25/2006	Discussions regarding 382	1.3	\$700	\$910	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blank	Jacob M.	JMB	Partner	10/26/2006	Call with Gross, Sensenbrenner, H. Tucker and R. Ward regarding 382 implications of emergence transactions under consideration	0.9	\$750	\$675	A3
Blank	Jacob M.	JMB	Partner	10/26/2006	Review 382 Opyion rules.	1.1	\$750	\$825	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/26/2006	Discussion with R. Ward re tax basis balance sheets.	1.6	\$600	\$960	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/26/2006	Send current version of tax basis balance sheets to R. Ward.	0.3	\$600	\$180	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/26/2006	Prepare email correspondence with S. Gale of re: formation of Delphi NY Holding Corporation.	0.8	\$600	\$480	A3
Tucker	Howard J.	HJT	Partner	10/26/2006	Discussions regarding 382 implications of emergence transactions under consideration	2.3	\$700	\$1,610	A3
Ward	Richard D.	RDW	Executive Director	10/26/2006	Call with Gross, Sensenbrenner, H. Tucker and J. Blank regarding 382 implications of emergence transactions under consideration	1.0	\$660	\$660	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/27/2006	Stock basis: Correspondence with S. Gale re: contributions/distributions.	0.4	\$600	\$240	A3
A3 Project Total:						177.8		\$100,485	
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Preparation of email to S. Pacella regarding out of scope hours - August.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Review file with the hours/fees for Aug and Sept received from C. Tosto.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with S. Pacella regarding Delphi Augus Hours - Submitted Late.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with M. Kearns and M. Rothmund regarding Delphi August Additional Time Entries.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with V. Singleton and B. Hamblin regarding adding Info6 role for the Catalyst Carve-Out and Saginaw Carve-Out audit codes.	0.2	\$125	\$25	
Sheckell	Steven F.	SFS	Partner	10/2/2006	Discuss with counsel resolution of fee application	0.4	\$525	\$210	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Threet	Crystal M.	CMT	Staff	10/2/2006	Accumulation of information related to preparation of fee application.	0.1	\$125	\$975	
Tosto	Cathy I.	CIT	Partner	10/2/2006	Prepare billing information for client	0.9	\$525	\$473	
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with V. Singleton regarding September T&E.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with S. Craig regarding Delphi August Additional Time Entries.	0.2	\$125	\$25	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Threet	Crystal M.	CMT	Staff	10/3/2006	Accumulation of information related to preparation of fee application.	0.1	\$125	\$763	
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with A. Menth regarding Delphi charge codes.	0.1	\$125	\$13	
Marold	Erick W.	EWM	Senior	10/4/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Review correspondence related to Delphi Fee App Issue.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Preparation of September Access database for bankruptcy billing process.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Review September T&E received from V. Singleton; format accordingly for access database import.	0.9	\$125	\$113	
Harbaugh	James M.	JMH	Senior	10/5/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Sheckell	Steven F.	SFS	Partner	10/5/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Begin formatting June invoice per Court requirements.	1.6	\$125	\$200	
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Update MASTER Employees and MASTER Code Combo for September invoice.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	10/6/2006	Preparation and analysis of work for review by court	1.0	\$700	\$700	
Barwin	Kristen N.	KNB	Staff	10/6/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Boehm	Michael J.	MJB	Manager	10/6/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Ford	David Hampton	DHF	Staff	10/6/2006	Accumulation of information related to preparation of fee application.	0.9	\$200	\$180	
Horner	Kevin John	KJH	Staff	10/6/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Kearns	Matthew R.	MRK	Senior	10/6/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Krabill	Aaron J.	AJK	Senior Manager	10/6/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Miller	Nicholas S.	NSM	Manager	10/6/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Peterson	Christopher A.	CAP	Manager	10/6/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Ranney	Amber C.	ACR	Senior	10/6/2006	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Rothmund	Mario Valentin	MVR	Senior	10/6/2006	Accumulation of information related to preparation of fee application.	1.1	\$225	\$248	
Saimoua	Omar Issam	OIS	Staff	10/6/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Simpson	Jamie	JS	Senior Manager	10/6/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Tau	King-Sze	KST	Senior	10/6/2006	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Correspondence with A. Krabill, B. Hamblin and J. Simpson regarding Delphi Original Engagement Letters.	0.5	\$125	\$63	
Ford	David Hampton	DHF	Staff	10/11/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Peterson	Christopher A.	CAP	Manager	10/11/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Saimoua	Omar Issam	OIS	Staff	10/11/2006	Accumulation of information related to preparation of fee application.	1.0	\$200	\$200	
Boehm	Michael J.	MJB	Manager	10/12/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	10/12/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Work on Delphi September invoice.	3.9	\$125	\$488	
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Correspondence with M. Kearns regarding advisory charge code.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Barwin	Kristen N.	KNB	Staff	10/13/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/13/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Horner	Kevin John	KJH	Staff	10/13/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Kearns	Matthew R.	MRK	Senior	10/13/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Marold	Erick W.	EWM	Senior	10/13/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	10/13/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Nicol	Jeremy M.	JMN	Staff	10/13/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Pikos	Matthew C.	MCP	Senior	10/13/2006	Accumulation of information related to preparation of fee application.	0.2	\$225	\$45	
Ranney	Amber C.	ACR	Senior	10/13/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Rothmund	Mario Valentin	MVR	Senior	10/13/2006	Accumulation of information related to preparation of fee application.	1.1	\$225	\$248	
Saimoua	Omar Issam	OIS	Staff	10/13/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Sheckell	Steven F.	SFS	Partner	10/13/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Emma-Rose S.	ESS	Staff	10/13/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/13/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Senior	10/13/2006	Accumulation of information related to preparation of fee application.	0.3	\$225	\$68	
Tau	King-Sze	KST	Senior	10/13/2006	Accumulation of information related to preparation of fee application.	0.5	\$250	\$125	
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Work on September invoice.	4.6	\$125	\$575	
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with K. Tau regarding Out-of-scope Charge code.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with A. Krabill regarding Delphi September Reclass.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with M. Hatzfeld regarding Delphi September Time Inquiry.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with L. Schwandt regarding Delphi / Legal Cost Control file formatting.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with individuals regarding Delphi Time Description for September invoice.	0.4	\$125	\$50	
Schwandt	Lisa N.	LNS	Staff	10/16/2006	Formatting Combined Invoice Detail for July and August	2.4	\$125	\$300	
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Work on submissions for Delphi / Legal Cost Control.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Preparation of September 06 TSRS Time for S. Pacella.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Preparation of September 06 Tax Time for J. Hegelmann.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with individuals regarding September time descriptions.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with individuals regarding September expense descriptions.	0.9	\$125	\$113	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with J. Simon and S. Sheckell regarding Delphi / Legal Cost Control.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with J. Simon regarding objections to Delphi/E&Y/August Fee Statement.	0.2	\$125	\$25	
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Review September billing and send to Cathy for additional review/approval	0.4	\$250	\$100	
Aquino	Heather	HRA	Client Serving Associate	10/18/2006	Work on September invoice detail.	3.6	\$125	\$450	
Aquino	Heather	HRA	Client Serving Associate	10/18/2006	Correspondence with individuals regarding Delphi September Time Descriptions.	0.2	\$125	\$25	
Sheckell	Steven F.	SFS	Partner	10/18/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Review Mexico Time on September invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with J. Simpson regarding Mexico Time on September invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with R. Furlan regarding Delphi September Time Description.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Finalize draft of September 06 EXHIBIT D; forward to J. Simpson accordingly.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Finalize draft of September 06 EXHIBIT E; forward to J. Simpson accordingly.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with B. Olson regarding Year to date fees (USD) for Federal Mogul.	0.2	\$125	\$25	
Ford	David Hampton	DHF	Staff	10/19/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Schwandt	Lisa N.	LNS	Staff	10/19/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/19/2006	Review of September invoice for bankruptcy court.	2.8	\$425	\$1,190	
Simpson	Jamie	JS	Senior Manager	10/19/2006	Accumulation of information related to preparation of fee application.	0.7	\$425	\$298	
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Begin revising September Exhibit D per J. Simpson's revisions.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Correspondence with K. Barber regarding Delphi September Time.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Meeting with S. Sheckell, J. Simpson and B. Hamblin regarding payment status.	0.8	\$125	\$100	
Asher	Kevin F.	KFA	Partner	10/20/2006	Accumulation of information related to preparation of fee application.	1.1	\$700	\$770	
Barwin	Kristen N.	KNB	Staff	10/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Boehm	Michael J.	MJB	Manager	10/20/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Gerber	Katherine A.	KAA	Senior	10/20/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Horner	Kevin John	KJH	Staff	10/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Imberger	Guido	GI	Senior Manager	10/20/2006	Accumulation of information related to preparation of fee application.	0.3	\$425	\$128	
Kearns	Matthew R.	MRK	Senior	10/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Miller	Nicholas S.	NSM	Manager	10/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Pacella	Shannon M.	SMP	Manager	10/20/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Pikos	Matthew C.	MCP	Senior	10/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Ranney	Amber C.	ACR	Senior	10/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	10/20/2006	Accumulation of information related to preparation of fee application.	1.1	\$225	\$248	
Saimoua	Omar Issam	OIS	Staff	10/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Simpson	Jamie	JS	Senior Manager	10/20/2006	Discussion with H. Aquino regarding September invoice.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Senior	10/20/2006	Accumulation of information related to preparation of fee application.	0.3	\$225	\$68	
Tau	King-Sze	KST	Senior	10/20/2006	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Tosto	Cathy I.	CIT	Partner	10/20/2006	Review billing for September	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with K. Barber regarding Delphi September Time.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with N. Miller regarding September Invoice Inquiry.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with M. Hatzfeld regarding Delphi September Reclass.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Preparation of updated Outstanding Invoice Analysis per J. Sheckell.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Revisions to September expenses and other out of scope detail per J. Simpson.	2.3	\$125	\$288	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with Saginaw team regarding Delphi September Reclasses.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with J. Simpson regarding Mexico Tim on September invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Preparation of email to team regarding Delphi Bank Adm Time per J. Simpson.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with C. Tosto regarding B. Olson's time on September invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with J. Henning regarding Delphi September Expenses - Reclass.	0.1	\$125	\$13	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with C. Tosto and J. Hegelmann regarding James Harbaugh September Tax Time.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with S. Pacella regarding K. Barbers time on the September invoice (updated).	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with S. Sheckell, J. Simpson and B. Hamblin regarding Outstanding Invoice Analysis as of 10.23.06.	0.9	\$125	\$113	
Pacella	Shannon M.	SMP	Manager	10/23/2006	Review hours charged to identify out of scope time.	1.1	\$300	\$330	
Sheckell	Steven F.	SFS	Partner	10/23/2006	Review and reconcile outstanding invoices to payments	0.4	\$525	\$210	
Simpson	Jamie	JS	Senior Manager	10/23/2006	Review of Exhibit E (expense detail) for September.	1.1	\$425	\$468	
Simpson	Jamie	JS	Senior Manager	10/23/2006	Review of time detail from Mexico for September invoice.	0.8	\$425	\$340	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Work on revisions to September invoice.	2.1	\$125	\$263	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with J. Simpson regarding September invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with B. Hamblin regarding Delphi AABS NBD Code.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Preparation of email to S. Hernandez regarding September invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with M. Martell regarding Delphi Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Attempt to call S. Hernandez regarding September invoice with J. Simpson.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with J. Simpson and B. Hamblin regarding Delphi Audit EPT.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with S. Pacella and S. Rai regarding Delphi Time Descriptions.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	10/24/2006	Review hours charged for September to identify out of scope hours.	1.2	\$300	\$360	
Simpson	Jamie	JS	Senior Manager	10/24/2006	Review of September invoice.	0.6	\$425	\$255	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Work on September invoice revisions.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Call with S. Hernandez regarding September invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Correspondence with B. Hamblin regarding Delphi AABS NBD Code.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Correspondence with M. Martell regarding Delphi Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of team contact list by level for K. Cobb per J. Simpson.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Correspondence with M. Kearns regarding Delphi September Time Inquiry.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September ACS Time included in audit time per J. Simpson.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September AHG Time included in audit time per J. Simpson.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September E&C Time included in audit time per J. Simpson.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September E&S Time included in audit time per J. Simpson.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September T&I Time included in audit time per J. Simpson.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September DPSS Time included in audit time per J. Simpson.	0.3	\$125	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September Dayton Time included in audi time per J. Simpson.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September Packard Time included in audit time per J. Simpson.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of email to J. Henning and M. Hatzfeld regarding September 06 Saginaw OOS Time.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of email to TSRS team regarding Delphi AABS NBD Code - Reclass of IT Outsourcing Time.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Correspondence with J. Simpson, J. Hegelmann, D. Kelley and C. Tosto regarding FIN 48 Charge Codes.	0.2	\$125	\$25	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/25/2006	Time spent identifying out-of-scope time incurred during the month of September for Saginaw, E&C, Packard divisions.	1.2	\$425	\$510	
Henning	Jeffrey M.	JMH	Partner	10/25/2006	Accumulation of information related to preparation of fee application.	0.5	\$525	\$263	
Pacella	Shannon M.	SMP	Manager	10/25/2006	Time spent to review hours charged from March - August to identify out of scope hours.	1.6	\$300	\$480	
Sheckell	Steven F.	SFS	Partner	10/25/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Sheckell	Steven F.	SFS	Partner	10/25/2006	Review of monthly invoice submitted to court	3.3	\$525	\$1,733	
Simpson	Jamie	JS	Senior Manager	10/25/2006	Review of division team summaries of out of scope time to be included in September invoice.	3.2	\$425	\$1,360	
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Work on revisions to September invoice.	4.7	\$125	\$588	
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Correspondence with J. Simpson regarding Delphi Time reports.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Meeting with K. Schaeuffer regarding billing/payment process of invoices.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Correspondence with G. Imberger regarding Delphi September Saginaw Reclass.	0.1	\$125	\$13	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Correspondence with J. Simpson regarding Mexico inventory on September invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Call with J. Simpson regarding Mexico inventory time not included in September invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Locte and send Mexico inventory time not included in September invoice to J. Simpson per her request.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Correspondence with K. Asher, B. Hamblin and S. Pacella regarding Delphi Charge Code for IT Outsourcing Time.	0.4	\$125	\$50	
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Accumulation of information related to preparation of fee application.	0.3	\$200	\$60	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Pacella	Shannon M.	SMP	Manager	10/26/2006	Time spent to review hours charged from March to August to identify out of scope hours.	1.1	\$300	\$330	
Simpson	Jamie	JS	Senior Manager	10/26/2006	Review of September invoice for the bankruptcy court.	2.1	\$425	\$893	
Simpson	Jamie	JS	Senior Manager	10/26/2006	Discussion with H. Aquino regarding September invoice.	0.8	\$425	\$340	
Simpson	Jamie	JS	Senior Manager	10/26/2006	Review of time detail from Mexico team for September invoice.	1.1	\$425	\$468	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Foot September invoice for finalization.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Revisions to September invoice per J. Simpson.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Preparation of billing summary for September invoice.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Preparation of timekeeper summary for September invoice.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Review and comment on Delphi Time reports email per J. Simpson.	0.3	\$125	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Correspondence with A. Krabill regarding time reporting process.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Correspondence with B. Hamblin regarding final September invoice.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Preparation of September invoice package for all interested parties.	1.7	\$125	\$213	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Correspondence with J. Simpson regarding additional out of scope time recovered from August.	0.2	\$125	\$25	
Asher	Kevin F.	KFA	Partner	10/27/2006	Accumulation of information related to preparation of fee application.	0.9	\$700	\$630	
Barwin	Kristen N.	KNB	Staff	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Boehm	Michael J.	MJB	Manager	10/27/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Accumulation of information related to preparation of fee application.	0.2	\$200	\$40	
Gerber	Katherine A.	KAA	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Harbaugh	James M.	JMH	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	
Horner	Kevin John	KJH	Staff	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Huffman	Derek T.	DTH	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.2	\$225	\$45	
Kearns	Matthew R.	MRK	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	Review of e-mail to be sent to team regarding gathering and recording of time.	0.2	\$425	\$85	
Marold	Erick W.	EWM	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/27/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Pikos	Matthew C.	MCP	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.7	\$225	\$158	
Powers	Laura	LP	Staff	10/27/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Rothmund	Mario Valentin	MVR	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.9	\$225	\$203	
Saimoua	Omar Issam	OIS	Staff	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Schwandt	Lisa N.	LNS	Staff	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Simpson	Emma-Rose S.	ESS	Staff	10/27/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Simpson	Jamie	JS	Senior Manager	10/27/2006	Accumulation of information related to preparation of fee application.	0.7	\$425	\$298	
Simpson	Jamie	JS	Senior Manager	10/27/2006	Review of final draft of the September invoice for the bankruptcy court.	1.1	\$425	\$468	
Stille	Mark Jacob	MJS	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Tau	King-Sze	KST	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Fee Application Preparation Total:						<u>142.4</u>		<u>\$36,703</u>	

Exhibit D
Delphi Corporation
Summary of 2006 Fees by Professional
For the Period October 28, 2006 through December 1, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Etue	Nicole J.	NJE	Staff	10/28/2006	Observed non-productive physical inventory count for T&I Lockport.	8.0			A1
Henning	Jeffrey M.	JMH	Partner	10/28/2006	AHG - Review of quarterly review workpapers	2.0			A1
Henning	Jeffrey M.	JMH	Partner	10/28/2006	E&C - review of accounting memo - Caterpillar transaction	0.3			A1
Henning	Jeffrey M.	JMH	Partner	10/28/2006	Review of balance sheet analytics for E&C division	0.8			A1
Henning	Jeffrey M.	JMH	Partner	10/28/2006	Packard - preparation for Packard quarterly review visit	0.3			A1
Miller	Nicholas S.	NSM	Manager	10/28/2006	Packard - Review of Q3 fluctuation analysis.	2.1			A1
Asher	Kevin F.	KFA	Partner	10/29/2006	Review of the 3rd quarter Form 10-Q	4.1			A1
Horner	Kevin John	KJH	Staff	10/29/2006	Packard Interim: Obtain interim workpapers from M. Hatzfeld's office to take to Warren, OH to work on Delphi Packard.	0.2			A1
Horner	Kevin John	KJH	Staff	10/29/2006	Packard Interim: Travel time to Warren, OH to work on Delphi Packard	3.7			A1
Pacella	Shannon M.	SMP	Manager	10/29/2006	Created September out of scope hours summary for presentation to IT SOX Director.	1.8			A1
Sapp	Jennifer S.	JSS	Staff	10/29/2006	Documentation of physical inventory observation at Athens, AL.	2.0			A1
Tosto	Cathy I.	CIT	Partner	10/29/2006	Review revised 3rd qtr tax schedules	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Print, log and distribute Delphi & Delco Electronics Suzhou IA report.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address for D. Chamorro.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Coordination of Delphi Q3 Meeting with M. Fitzpatrick, K. Asher and S. Sheckell.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with C. Failer regarding N. Yang's arrival.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with J. Hasse, S. Sheckell and K. Asher regarding T. Timko's Calendar - Audit Status Meetings, etc.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with K. Asher, J. Hasse and S. Sheckell regarding Delphi Audit Status Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with L. Schwandt regarding Hyperion Maintenance Mode.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with team regarding N. Yang's responsibilities the first week at Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with K. Asher, S. Sheckell, and J. Hasse regarding Delphi Audit Status Meeting - November 29th.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with M. Sakowski regarding Badge Form/New MAC Address for T. Fisher and J. Beckman.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Escort T. Fisher to receive new security badge.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Preparation of expense mailer for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Coordination of Delphi Fraud Meeting with S. Sheckell and T. Bishop.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with K. Miancini regarding Corporate Governance Meeting Minutes - 3rd Quarter.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Coordination of obtaining Audit Committee Minutes with T. Bishop.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with L. Schwandt regarding Audit Committee Minutes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with N. Wallace and L. Schwandt regarding Delphi Board Minutes - 3rd Quarter.	0.2			A1
Asher	Kevin F.	KFA	Partner	10/30/2006	Review of accounting and reporting matters for Q3	2.6			A1
Barwin	Kristen N.	KNB	Staff	10/30/2006	E & S - Preparation of accounts receivable confirmations	0.8			A1
Barwin	Kristen N.	KNB	Staff	10/30/2006	E & S - Review, discuss, and request from S. Klem people costs related to NRE.	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/30/2006	E & S - Begin to prepare memo explaining inventory cycle counts for Kokomo, IN.	1.8			A1
Barwin	Kristen N.	KNB	Staff	10/30/2006	E & S - Tie and agree Hyperion GL with SAP GL for 9/30/06	1.8			A1
Barwin	Kristen N.	KNB	Staff	10/30/2006	E & S - Review cycle and document cycle counts for FAB III, Test, and Probe	3.2			A1
Beckman	James J.	JJB	Partner	10/30/2006	Discussing state reserve items with S. Reddy.	1.6			A1
Beckman	James J.	JJB	Partner	10/30/2006	Meeting w/ D. Olbrecht and S. Reddy re: 3rd Q state reserves	1.5			A1
Boehm	Michael J.	MJB	Manager	10/30/2006	E&S Interim - Correspondence with M. McCoy regarding surface mount inventory counting procedures.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/30/2006	E&S Interim - Review of variance between MDL database and SAP E&O reports and related discussions with E. Marold.	1.8			A1
Boehm	Michael J.	MJB	Manager	10/30/2006	Quarterly Review - Review of 3rd Quarter 10Q	1.2			A1
Cash	Kevin L.	KLC	Partner	10/30/2006	Discussion of testing strategies for Reports	1.8			A1
Cash	Kevin L.	KLC	Partner	10/30/2006	Review of IT GC Testing plans and strategies	2.3			A1
Cash	Kevin L.	KLC	Partner	10/30/2006	Review of ITGC working papers	2.4			A1
Chamarro	Destiny D.	DDC	Staff	10/30/2006	Steering-Completed test of controls for treasury cycle.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	10/30/2006	Steering- Performed interim work for inventory specifically concentrating on standard cost comparison.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/30/2006	Steering-Performed interim testing for inventory specifically concentrating on inventory turnover.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	10/30/2006	Steering-Reviewed AWS worksteps for inventory and accounts receivable to ensure all interim steps have been completed or in process of being completed.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	10/30/2006	Steering-Performed interim work on Accounts Receivable, specifically concentrating on Accounts Receivable Reconciliations.	2.6			A1
Chamarro	Destiny D.	DDC	Staff	10/30/2006	Steering-Performed interim work on inventory accounts, concentrating on account reconciliations.	3.6			A1
Craig	Tashawna N.	TNC	Staff	10/30/2006	Preparation of email to L. Irrer requesting information necessary to perform interim testing of Accounts Payable	0.4			A1
Craig	Tashawna N.	TNC	Staff	10/30/2006	Preparation of email to M. O'Hare requesting information necessary to perform interim testing of CWIP reconciliations	0.4			A1
Craig	Tashawna N.	TNC	Staff	10/30/2006	Preparation of emails to P. O'Bee requesting information necessary to perform interim testing of CWIP reconciliations	0.6			A1
Craig	Tashawna N.	TNC	Staff	10/30/2006	Met with G. Imberger to discuss status of interim testing.	1.2			A1
Craig	Tashawna N.	TNC	Staff	10/30/2006	Reviewed reconciliations for Construction Work in Progress at Saginaw.	2.6			A1
Craig	Tashawna N.	TNC	Staff	10/30/2006	Performed interim testing of Fixed Assets at Saginaw	4.1			A1
Fisher	Trudi L.	TLF	Staff	10/30/2006	'Non standard journal entry testing for DGL-Meeting with E. Marold and S. Pacella to discuss requests and working on scripts for DGL	0.6			A1
Fisher	Trudi L.	TLF	Staff	10/30/2006	'Non standard journal entry testing for DGL-Updating 141 Documentation to reflect Summarization request- Changing formatting and determining changes to make to macro to format output results.	1.8			A1
Fisher	Trudi L.	TLF	Staff	10/30/2006	Non standard journal entry testing for DGL- 161 Running Scripts to include the Summarization Request.	2.2			A1
Fisher	Trudi L.	TLF	Staff	10/30/2006	Non standard journal entry testing for DGL- Working with A. Tanner to run scripts for 141 to reflect requests.	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fisher	Trudi L.	TLF	Staff	10/30/2006	Non standard journal entry testing for DGL-Updating 141 with Summarization request	3.4			A1
Fitzpatrick	Michael J.	MJF	Partner	10/30/2006	Review of quarterly review workpapers	5.1			A1
Harbaugh	James M.	JMH	Senior	10/30/2006	ACS - Discussing status of open data request with J. Nolan.	0.2			A1
Harbaugh	James M.	JMH	Senior	10/30/2006	ACS - Drafting email to follow-up on data request from client.	0.2			A1
Harbaugh	James M.	JMH	Senior	10/30/2006	DPSS - Preparing listing of all open shipping documentation requests.	1.1			A1
Harbaugh	James M.	JMH	Senior	10/30/2006	DPSS - Updating open requests list	1.3			A1
Harbaugh	James M.	JMH	Senior	10/30/2006	DPSS - Preparing confirmations for mailing.	1.8			A1
Harbaugh	James M.	JMH	Senior	10/30/2006	DPSS -Preparing open requests and status update for meeting with D. Langford and F. Wan	2.1			A1
Harbaugh	James M.	JMH	Senior	10/30/2006	DPSS - Meeting with D. Langford and F. Wan to discuss open requests and status of audit.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/30/2006	Meeting with S. Sheckell to discuss interim audit open items by division.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/30/2006	Preparation for SAS 100 meeting with K. Stipp and G. Anderson.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/30/2006	SAS 100 inquiries with K. Stipp and G. Anderson for Q3.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - time spent orienting new SALT staff to Delphi.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - discussion with C. Tosto re: TRBC calculation and proper reporting of the pre-tax income flowing from TRBC to rate rec	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Review e-mails for status updates on items received.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Debrief with J. Beckman and S. Reddy after meeting with D. Olbrecht re: approach for resolution of items not understood	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Meet with J. Beckman, S. Reddy and D. Olbrecht re: SALT items on Q3 rate rec	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Meet with J. Erickson, C. Tosto, J. Beckman and S. Reddy re: SALT items recorded on rate rec, clarify D. Olbrecht's responses to items	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Discussion with J. Beckman, S. Reddy, C. Tosto and A. Krabill: Q3 state contingency reserve items, other state items in relation to bankruptcy and proper recording of items	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Meet with J. Williams, C. Tosto and A. Krabill re: Q3 status and open items	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Rework - re-tick revised ETR and TRBC workpapers	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Re-Prepare revised ETR summary schedule for FIN 18 adjustments based on client prepared adjustment to PETR schedule	2.1			A1
Henning	Jeffrey M.	JMH	Partner	10/30/2006	AHG - 3rd qtr. inquiry discussion with K. Stipp and G. Anderson	0.9			A1
Henning	Jeffrey M.	JMH	Partner	10/30/2006	Review Packard division interim workpapers.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	10/30/2006	Review Packard 3rd qtr workpapers	4.4			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: received journal entry files from N. Miller to for Q3 review	0.2			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: met with G. Naylor to discuss SAP document types	0.3			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: met with T. Hsieh to discuss journal entry FR303 for our Q3 journal entry review.	0.3			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: answered questions from N. Miller regarding A/R reserve interim worksteps performed	0.4			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: met with D. Vogel to discuss various A/R journal entries for our Q3 journal entry review	0.6			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: met with T. Cooney to discuss journal entries relating to inventory for our Q3 journal entry review	0.7			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: began accumulation of explanations for journal entries recorded in Q3 for our journal entry review process	0.9			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: worked on wrap up of revenue cycle test of controls for outstanding controls.	0.9			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: formatted the Q3 journal entry file for Q3 journal entry review process	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: updated explanations for various journal entries in our Q3 journal entry review	2.4			A1
Horner	Kevin John	KJH	Staff	10/30/2006	T&I Interim: prepared open items list for T&I Interim work per request of K. Gerber.	0.8			A1
Huffman	Derek T.	DTH	Senior	10/30/2006	Non standard journal entry testing report formatting	0.6			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw - Discussion with D. Chamarro regarding Accounts receivable reconciliation between subledger and general ledger.	0.3			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw GM Flowback- Review work performed on restructuring accruals, mainly Livorno (review of accounting memo provided) to identify required information for interim work as well.	0.4			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw - Discussion with AFD at Saginaw regarding conclusions regarding legal accruals.	0.2			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw - Complete documentation for Q3 review based on discussion with AFD at Saginaw regarding conclusions regarding legal accruals.	0.2			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Prepare sections of the Summary Review memorandum for Q3 2006 review of Delphi Saginaw.	0.6			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw - Draft Summary Review Memorandum regarding restructuring accruals in Livorno and GM Flowback.	0.7			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw Quarterly/Interim - Review work performed on restructuring accruals, mainly Livorno (review of accounting memo provided) to identify required information for interim work as well.	0.9			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Review of workpapers for inventory reserves at Saginaw and Athens for Q3 Saginaw Division	1.1			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Review of workpapers related to accounts receivable for Q3 2004 Saginaw Division	1.1			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw - Review of CFO report on legal issues as of Q3.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw - Discussion with J. Perkins regarding additional questions related to CFO report on legal issues as of Q3.	0.5			A1
Kearns	Matthew R.	MRK	Senior	10/30/2006	Preparing open items list for E&C interim audit procedures, which is provided to client	1.2			A1
Kearns	Matthew R.	MRK	Senior	10/30/2006	Meeting with A. Renaud to discuss Balance Sheet Fluctuations as part of Q3 Review procedures for E&C.	1.2			A1
Kearns	Matthew R.	MRK	Senior	10/30/2006	Preparing warranty reserve rollforward schedule for E&C Q3 review.	2.1			A1
Kearns	Matthew R.	MRK	Senior	10/30/2006	Preparing income statement analytics for E&C Q3 review.	3.3			A1
Kirvan	David M.	DMK	Senior Manager	10/30/2006	Research and respond to S. Reddy's inquiry regarding reserve for SBT for DASSLLC, employee leasing company.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Quarterly internal control and fraud meeting. Attendees: B. Thelen, J. Volek, D. Bayles, T. Timko, T. McClellan, J. Koplin and S. Sheckell.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Discussion with S. Reddy and J. Beckman regarding various state tax items.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Q3 Tax Status update meeting. Attendees: J. Hegelmann, C. Tosto and J. Williams.	1.4			A1
Marold	Erick W.	EWM	Senior	10/30/2006	E&S Interim - Discussions with K. Barwin regarding customer reimbursement for the Ford NRE program.	1.2			A1
Marold	Erick W.	EWM	Senior	10/30/2006	Review of Corporate framework related to the FSC process.	1.4			A1
Marold	Erick W.	EWM	Senior	10/30/2006	Quarterly Review - Discussions with S. Pacella regarding status of non-standard journal entry queries.	1.3			A1
Marold	Erick W.	EWM	Senior	10/30/2006	Quarterly Review - Review of journal entry results for TB141	1.8			A1
Miller	Nicholas S.	NSM	Manager	10/30/2006	Packard - Review of the interim E&O testing.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/30/2006	Packard - Time spent getting J. Henning through interim audit work.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/30/2006	Packard - Review of the investments controls testing.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/30/2006	Packard - Review of the interim testing of the divisional billing reserve.	3.9			A1

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Miller	Nicholas S.	NSM	Manager	10/30/2006	Packard - Time spent with J. Henning getting him through quarterly review documentation.	1.1			A1
Pacella	Shannon M.	SMP	Manager	10/30/2006	Discussion with Core team to understand changes to be made to the NSJE scripts.	0.3			A1
Pacella	Shannon M.	SMP	Manager	10/30/2006	Revise out of scope summary of hours for IT SOX PMO based on feedback from Partner and Sr. Manager.	0.5			A1
Pacella	Shannon M.	SMP	Manager	10/30/2006	Assist in the preparation of the NSJE output for Q3.	0.8			A1
Pacella	Shannon M.	SMP	Manager	10/30/2006	Attend IT SOX PMO Weekly status meeting.	1.4			A1
Pacella	Shannon M.	SMP	Manager	10/30/2006	Status meeting with K. Cash to discuss outcome of status meeting with J. Piazza, and Management's documented process for retesting/rollforward testing.	2.1			A1
Pikos	Matthew C.	MCP	Senior	10/30/2006	Performing test of control procedures related to the expenditure cycle at the Packard Division.	4.2			A1
Pikos	Matthew C.	MCP	Senior	10/30/2006	Obtaining and reviewing the year-to-date Q3 2006 versus year-to-date Q3 2005 income statement overall analytical review for the Packard Division.	1.1			A1
Ranney	Amber C.	ACR	Senior	10/30/2006	Dayton-Interim-Working with E. Marold to evaluate errors in our AR Confirmation testing.	1.2			A1
Ranney	Amber C.	ACR	Senior	10/30/2006	Quarterly Review-Walking L. Schwandt, through the process to audit the Q3 Segment Realignment.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/30/2006	Quarterly Review-Drafting the Q3 SRM.	2.1			A1
Ranney	Amber C.	ACR	Senior	10/30/2006	Quarterly Review-Performing required procedures for the third quarter review.	5.6			A1
Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Discussion w/ C. Tosto and S. Sheckell re: state reserves	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Meeting w/ D. Olbrecht re: recent state returns, apportionment	0.5			A1
Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Meeting w/ J. Erickson, C. Tosto, J. Beckman, and J. Hegelmann re: 3rd Q state reserves	0.5			A1
Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Discussing state reserve items with J Beckman	1.5			A1
Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Meeting w/ D. Olbrecht and J Beckman re: 3rd Q state reserves	1.5			A1

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Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Meeting w/ C. Tosto, J. Beckman, A. Krabill, and J. Hegelmann re: 3rd Q state reserves	2.5			A1
Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Preparation of email to D. Kirvan re: MI employee leasing strategy	0.9			A1
Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Reviewing 3rd Q state reserves	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	AHG - Met with K. Stipp, G. Anderson, J. Henning & M. Hatzfeld to discuss the U251 template (Quarterly Review). (Topic was Shanghai and the quarterly results). (Allegations of financial improprieties.)	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	AHG- Meeting with M. Hatzfeld to go over the open items at AHG	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	AHG - Request and receive supporting documentation for the LCM calculation. - (E&Y received the data used in the calculation from M. Kokic).	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	AHG-Reviewed inventory capitalization analysis to determine if adjustment is correct.	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	AHG- Cluster 800 Update Analysis- AHG Performed a reasonableness test to determine if reserve is reasonable.	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	AHG - Income Statement Analysis Q3 06 vs. Q3 05- Send additional questions to G. Anderson relating the Income Statement/ Balance Sheet review	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	E&C- Meeting with C. Bush to receive the Rochester cut-off	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	E&C- Requested and received supporting documentation for the LCM calculation. (E&Y received the data used in the calculation from M. Schultz.)	0.6			A1
Schwandt	Lisa N.	LNS	Staff	10/30/2006	Corporate Interim-Researched Delphi bank accounts on Hyperion for account numbers.	1.0			A1
Schwandt	Lisa N.	LNS	Staff	10/30/2006	Quarterly Review-Prepare copies of Committee Minutes and updated the binder for the quarter.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	10/30/2006	Quarterly Review-agreeing segment financial statements to Hyperion.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	10/30/2006	Quarterly Review-Updating cash flow matrices for the quarter.	1.7			A1

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Schwandt	Lisa N.	LNS	Staff	10/30/2006	Quarterly Review-Adjusting the segment realignment financial statements for new figures.	3.2			A1
Sheckell	Steven F.	SFS	Partner	10/30/2006	Attend quarterly fraud meeting	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/30/2006	DPSS workpaper review	1.9			A1
Sheckell	Steven F.	SFS	Partner	10/30/2006	Review of quarterly review workpapers	2.8			A1
Simpson	Jamie	JS	Senior Manager	10/30/2006	Preparation of Q3 SRM excerpt related to natural gas contracts.	0.3			A1
Tanner	Andrew J.	AJT	Senior Manager	10/30/2006	Meeting with T. Fisher on design of logic/reports for NSJE CAATS	2.3			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Discuss state claims issue with D. Kelley	0.2			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Briefly discuss status of issues with S. Sheckell.	0.3			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Discuss APB 23 issues with D. Kelley.	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Review SALT workpapers related to amended returns	0.6			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Review Q3 status list and conclude	0.9			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Review NY ITC memo and literature.	0.7			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	NY ITC - draft email to C. Abell for assistance.	0.2			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Review updated non U.S. projected ETR schedule	1.1			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Status meeting with J. Erickson and J. Williams, A. Krabill and J. Hegelmann related to open issues for the quarter.	1.4			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Debrief with J. Beckman and S. Reddy regarding SALT discussions with D. Olbrecht.	0.7			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Follow-up discussion with J. Erickson and A. Krabill regarding SALT discussions with D. Olbrecht.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Correspondence with J. Simpson regarding Division Status Summary.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Additional coordination of Delphi Fraud Meeting with S. Sheckell and T. Bishop.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Track responses regarding Delphi Tax Meeting - Q3 Results.	0.2			A1
Asher	Kevin F.	KFA	Partner	10/31/2006	Review of audit planning matters	0.9			A1

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Barwin	Kristen N.	KNB	Staff	10/31/2006	E & S - Tie out E & S trial balance to Hyperion report for September 30, 2006.	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/31/2006	E & S - Prepare client assist list and document open items and questions for meeting with E. Marold	1.4			A1
Barwin	Kristen N.	KNB	Staff	10/31/2006	E & S - Discuss Inventory process with C. Fenton and document cycle counts	2.8			A1
Barwin	Kristen N.	KNB	Staff	10/31/2006	E & S - Document NRE costs and request supporting documentation	3.4			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	Corporate Interim - Discussed warranty reserve analysis with M. Hatzfeld.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	Corporate Interim - Meeting with M. Gunkleman to review client assistance listing and debt confirmation procedures.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	DPSS Quarterly Review - Documentation of quarterly inquiries with C. Anderson and related meeting with A. Krabill.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	DPSS Quarterly Review - Revision of SRM based on review noted provided by A. Krabill and S. Sheckell.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	DPSS Quarterly Review - Met with S. Sheckell and A. Krabill to discuss analytic procedures and related modifications of documentation.	1.3			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	DPSS Quarterly Review - Met with C. Anderson to conduct Q3 closing/audit status update meeting and to conduct formal inquiries of management.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	DPSS Quarterly Review - Preparation of materials for meeting with C. Anderson to conduct Q3 closing/audit status update meeting and conduct formal inquiries of management.	0.9			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	E&S Interim - Conference call with S. Snow, M. McWhorter, and B. Dockemeyer to discuss E&O reserve calculation at E&S.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	E&S Quarterly Review - Review of Ponte de Sor trial balance based on quarter close meeting.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	E&S Quarterly Review - Preparation of correspondence to R. Hofmann regarding negative cash balance at Ponte de Sor.	0.3			A1

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Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Performed test of control work for inventory.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Perform fluctuation analysis regarding inventory for interim testing.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering- Reviewed support faxed by V. Zolinski regarding inventory for interim testing.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Created memo for Account Receivable Reserve Accounts for interim testing,	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Meeting with G. Imberger to discuss inventory costing issues.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Created Inventory Reserve memo for interim procedures.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Created inventory memo regarding inventory standard costing for interim procedures.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Call with V. Zolinski to discuss standard costing used at the Division.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Performed inventory analytics on inventory accounts.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering- Meet with G. Imberger regarding status of interim testing.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Performed interim work specifically concentrating on inventory reconciliations.	1.7			A1
Coran	Thomas W.	TWC	Staff	10/31/2006	Assist T. Fisher with Access to Troy Data Analysis server	0.5			A1
Craig	Tashawna N.	TNC	Staff	10/31/2006	Performed interim testing for Accounts Payable	3.4			A1
Craig	Tashawna N.	TNC	Staff	10/31/2006	Performed Interim testing of Fixed Assets	5.3			A1
Fisher	Trudi L.	TLF	Staff	10/31/2006	Non standard journal entry testing for DGL-Documentation for trial balance 132	0.8			A1
Fisher	Trudi L.	TLF	Staff	10/31/2006	DGL non standard journal entry testing-Documentation for trial balance 141	1.2			A1
Fisher	Trudi L.	TLF	Staff	10/31/2006	Non standard journal entry testing for DGL-Documentation for trial balance 161	1.4			A1
Fisher	Trudi L.	TLF	Staff	10/31/2006	Non standard journal entry testing for DGL-Call with K. Heffernan to discuss script	1.4			A1
Fisher	Trudi L.	TLF	Staff	10/31/2006	Non standard journal entry testing - Running Script for trial balances 289 and 290	2.1			A1

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Fisher	Trudi L.	TLF	Staff	10/31/2006	Non standard journal entry testing for DGL-Running script for trial balance 132	2.2			A1
Fisher	Trudi L.	TLF	Staff	10/31/2006	Non standard journal entry testing for DGL - Running script for trial balance 161	2.6			A1
Gerber	Katherine A.	KAG	Senior	10/31/2006	T&I - Following-up with G. Stevons regarding Q3 journal entry explanations	0.2			A1
Gerber	Katherine A.	KAG	Senior	10/31/2006	T&I - Reviewing Q3 SOPA entries recorded for T&I	0.2			A1
Gerber	Katherine A.	KAG	Senior	10/31/2006	T&I - Documenting journal entry explanations for Q3 Review	1.9			A1
Harbaugh	James M.	JMH	Senior	10/31/2006	ACS - Coordinating data request from J. Nolan	2.3			A1
Harbaugh	James M.	JMH	Senior	10/31/2006	DPSS - Drafting emails to D. Langford	1.2			A1
Harbaugh	James M.	JMH	Senior	10/31/2006	DPSS - Collecting requested items from F. Wan	2.1			A1
Harbaugh	James M.	JMH	Senior	10/31/2006	DPSS - Clearing open items and review notes from interim work	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/31/2006	Preparation for SAS 100 inquiries session with N. Hotchkin and C. Zerull.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/31/2006	SAS 100 inquiries with N. Hotchkin and C. Zerull for Q3.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/31/2006	Meeting with M. Rothmund to review contents of AHG Q3 materials and to discuss significant areas of focus.	2.1			A1
Heffernan	Kevin P.	KPH	Staff	10/31/2006	Assisting T. Fisher and S. Pacella on Delphi SAP and DGL Non-standard journal entry CAATs for Q3 2006.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Send contingency reserve rollforward workpaper to C. Tosto to review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Fax C. Tosto Q1 & Q2 summary workpapers on contingency reserve for us in reviewing the Q3 contingency reserve rollforward prepared by E&Y	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Review e-mail received from C. Tosto re: contingency reserve rollforward calculation	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Review e-mail received from J. Williams re: responses to items 28 & 29 on E&Y open item list	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Update status report for items 28 & 29 based on response received from J. Williams e-mail	0.1			A1

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Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Call from R. Pater re: further clarification on the TRBC remeasurement issue	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Review work paper packets to ensure workpapers are properly organized	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Meet with R. Patel to understand the calculation of pre-tax income on the TRBC re: remeasurement	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Tick and tie rate reconciliation workpapers	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Meet with J. Williams, C. Tosto, J. Erickson re: Q3 open items	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Work on contingency reserve rollforward workpaper requested by C. Tosto	1.8			A1
Henning	Jeffrey M.	JMH	Partner	10/31/2006	Packard - Third quarter inquiry meeting with N. Hotchkin and C. Zerull	1.6			A1
Henning	Jeffrey M.	JMH	Partner	10/31/2006	Review quarterly review workpaper's for Packard	1.6			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: meeting with L. Burrows to review journal voucher FR369 for the Q3 journal entry review	0.4			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: updated the Q3 journal entry review for explanations received from meeting with M. Starr.	0.4			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: discussion with F. Decapua to review journal voucher FR055 from August for the Q3 journal entry review	0.6			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: Documented sales departments review of top 20 customers for revenue cycle test of controls.	0.8			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: meeting with G. Naylor to discuss pass-by shipment selection and approval of credit memos	0.8			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: meeting with M. Starr to review journal vouchers FR109 and FRM56 for the Q3 journal entry review	0.8			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: updated summary spreadsheet for review of management's testing of the revenue cycle	0.8			A1

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Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: documented support received for reversal of Visteon's sales for July for our testing of review of top 20 customers by sales	0.9			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: meeting with J. Lowry to review journal vouchers FR006, FR067, and FRM33 for the Q3 journal entry review process	0.9			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: meeting with R. Rodriguez to walk through journal voucher FR053 for July, August, September as part of the Q3 journal entry review	1.1			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: conducted review of management's testing of controls for warranty reserve	1.2			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: updated explanations for journal vouchers meeting our scope based on review of journal entries for Q3	1.2			A1
Imberger	Guido	GI	Senior Manager	10/31/2006	Saginaw - Discussion with D. Chamarro and S. Craig regarding the status of the interim work on Test of PwC control work and our independent work and questions related to inventory.	1.3			A1
Imberger	Guido	GI	Senior Manager	10/31/2006	Review accounting guidance related to voluntary termination benefits (here GM flowbacks) as they are posted in the quarterly statements of the Saginaw division.	0.2			A1
Imberger	Guido	GI	Senior Manager	10/31/2006	Evaluate open items form a quarterly review perspective of the Saginaw Division.	0.3			A1
Imberger	Guido	GI	Senior Manager	10/31/2006	Review of the SAS 100 checklist for Q 3 Review of Saginaw division.	0.3			A1
Imberger	Guido	GI	Senior Manager	10/31/2006	Drafting SRM Q 3 2006 Saginaw division	0.7			A1
Imberger	Guido	GI	Senior Manager	10/31/2006	Saginaw - Review of fluctuations in Balance Sheets (year-end 12/31/2005 vs. 9/30/06) and their explanations for the procedures which need to be performed for Q3 SAS 100 review.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	10/31/2006	Saginaw - Review of fluctuations in Income Statement (Q3 2006 vs. Q3 2005 vs. Forecast and vs. Q2 2006) and their explanations for the procedures which need to be performed for Q3 SAS 100 review.	1.7			A1
Kearns	Matthew R.	MRK	Senior	10/31/2006	Assisting O. Saimoua with E&C substantive audit procedures related to A/P.	0.6			A1
Kearns	Matthew R.	MRK	Senior	10/31/2006	Meeting with J. Brooks of E&C to discuss warranty reserves for Q3 E&C review procedures	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/31/2006	Reviewing balance sheeting analytics for Q3 E&C review	3.2			A1
Kearns	Matthew R.	MRK	Senior	10/31/2006	Reviewing E&C warranty reserve details as part of Q3 review procedures	3.6			A1
Kirvan	David M.	DMK	Senior Manager	10/31/2006	Discussions regarding SBT reserves with S. Reddy and J. Beckman	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Discussion regarding the treatment of items in the consolidated account receivable interim testing. Attendees: J. Simpson, M. Boehm, E. Marold and A. Ranney.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Review of DPSS memos in preparation for the Q3 closing meeting.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Review of DPSS Q3 Summary Review Memo.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	DPSS Q3 closing meeting. Attendees: C. Anderson and M. Boehm.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Review of DPSS Q3 analytics.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Edits to the scoping memo.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Review of Q3 technical accounting memo listing.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Review of the revised tax budget.	0.4			A1
Marold	Erick W.	EWM	Senior	10/31/2006	E&S - Detail reviewed the NRE recalculation prepared by K. Barwin.	2.4			A1
Marold	Erick W.	EWM	Senior	10/31/2006	E&S Quarterly Review - Updated analytical procedures based on comments from J. Henning.	2.4			A1

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Marold	Erick W.	EWM	Senior	10/31/2006	Quarterly Review - Tied out the stock based compensation footnote.	2.4			A1
Marold	Erick W.	EWM	Senior	10/31/2006	Saginaw - Discussions with G. Imberger regarding Q1 and Q2 reviews.	1.7			A1
Miller	Nicholas S.	NSM	Manager	10/31/2006	Packard - Finalization of interim investment audit memo.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/31/2006	Packard - Review of tooling testing completed to date.	2.9			A1
Miller	Nicholas S.	NSM	Manager	10/31/2006	Packard - Review of Q3 fluctuation analysis provided to date.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/31/2006	Packard - Review of the Q3 reserve rollforward schedules.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/31/2006	Packard - Preparation of documentation and agenda for the Q3 close meeting.	0.8			A1
Miller	Nicholas S.	NSM	Manager	10/31/2006	Packard - Review and tie-out of the Q3 key metric schedule.	1.4			A1
Miller	Nicholas S.	NSM	Manager	10/31/2006	Packard - Q3 wrap-up meeting with J. Henning, M. Hatzfeld, N. Hotchkins and C. Zerull.	1.6			A1
Pacella	Shannon M.	SMP	Manager	10/31/2006	Review workpapers for DGL, Steering following review comments being cleared.	2.1			A1
Pacella	Shannon M.	SMP	Manager	10/31/2006	Work with T. Fisher on completing DGL Non standard journal entry CAAT procedures.	2.1			A1
Pikos	Matthew C.	MCP	Senior	10/31/2006	Performing test of control procedures related to the fixed asset cycle at the Packard Division	0.5			A1
Pikos	Matthew C.	MCP	Senior	10/31/2006	Performing interim substantive audit procedures related to accounts payable at the Packard Division	1.2			A1
Pikos	Matthew C.	MCP	Senior	10/31/2006	Travel time to Warren, OH to perform interim audit procedures on the Packard Division.	3.0			A1
Ranney	Amber C.	ACR	Senior	10/31/2006	Dayton Interim-Discussing the results of our AR Confirmation testing with J. Simpson, A. Krabill, E. Marold, and M. Boehm.	0.7			A1
Ranney	Amber C.	ACR	Senior	10/31/2006	Quarterly review-Providing J. Simpson with an update of our Q3 review procedures.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/31/2006	Quarterly Review-Updating the Q3 summary review memorandum.	1.1			A1

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Ranney	Amber C.	ACR	Senior	10/31/2006	Quarterly Review-Obtaining Q3 footnote support from D. Childs and explaining our process to tie-out the footnotes to L. Schwandt.	1.6			A1
Ranney	Amber C.	ACR	Senior	10/31/2006	Quarterly Review-Performing required procedures to complete the third quarter review.	4.3			A1
Reddy	Smitha Pingli	SPR	Manager	10/31/2006	Discussion w/ J. Beckman re: employee leasing, MI claims filed	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	10/31/2006	Review emails from C. Tosto re: NY Investment Tax Credit reserve	0.5			A1
Reddy	Smitha Pingli	SPR	Manager	10/31/2006	Discussion w/ D. Olbrecht re: MI employee leasing structure, MI claims filed	0.6			A1
Reddy	Smitha Pingli	SPR	Manager	10/31/2006	Discussion w/ L. Stoeckmann re: release of reserves due to administrative bar date	0.7			A1
Reddy	Smitha Pingli	SPR	Manager	10/31/2006	Preparation for 11/1 tax meeting	0.7			A1
Reddy	Smitha Pingli	SPR	Manager	10/31/2006	Discussion with D. Kirvan and J. Beckman re: MI employee leasing strategy	1.0			A1
Rothmund	Mario Valentin	MVR	Senior	10/31/2006	AHG-Performed a Balance Sheet Analysis	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/31/2006	Prepared and sent questions to the G. Anderson due to client AR explanation schedule being insufficient-needed to clarify calculation and allocation of AR to the AHG division.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/31/2006	AHG-Updated the International Control Deficiency Documentation	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/31/2006	AHG- Attended a meeting M. Hatzfeld to discuss the results of the Q3 audit procedures.	3.6			A1
Saimoua	Omar Issam	OIS	Staff	10/31/2006	E&C - Finished preparing the CWIP analytic sheet and selected a sample of five projects to obtain support documents for testing.	2.2			A1
Saimoua	Omar Issam	OIS	Staff	10/31/2006	E&C - obtained the remaining support documents for the fixed asset additions sample - reviewed and documented our understanding accordingly.	2.7			A1
Saimoua	Omar Issam	OIS	Staff	10/31/2006	E&C - Obtained the depreciation expense amounts from G. Halleck - prepared the depreciation reasonableness expense accordingly.	2.2			A1

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Saimoua	Omar Issam	OIS	Staff	10/31/2006	E&C - Discussion with G. Halleck regarding the findings related to the Depreciation reasonableness expense.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	10/31/2006	Quarterly Review-Prepare copies of BOD Minutes for the quarter.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	10/31/2006	Quarterly Review-Received footnote support for the quarter from D. Childs.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	10/31/2006	Quarterly Review-Researched 8K's on SEC.gov website for information on disclosure of footnotes.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	10/31/2006	Quarterly Review-Tied Q3 SOPA adjustment entries for the quarter.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	10/31/2006	Quarterly Review-Tying figures in Workers' Comp footnote and updating for new figures.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	10/31/2006	Quarterly Review-Updated Q3 binder for updated footnote support.	3.9			A1
Sheckell	Steven F.	SFS	Partner	10/31/2006	Discuss SOX status with D. Bayles	1.2			A1
Sheckell	Steven F.	SFS	Partner	10/31/2006	International coordination	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/31/2006	Discussion with J. Simpson regarding pension interim testing.	0.4			A1
Sheckell	Steven F.	SFS	Partner	10/31/2006	Review of quarterly review workpapers	2.5			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with M. Hatzfeld regarding warranty reserves for Q3.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with S. Sheckell regarding pension interim testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with A. Ranney, E. Marold, M. Boehm and A. Krabill regarding accounts receivable confirmation testing results.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Review of confidentiality agreement changes for Fidelity from R. Holmes and Fidelity.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with H. Aquino regarding feedback on time report submissions for the week of 10/27.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Review of feedback prepared by H. Aquino to team regarding time report preparation.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with A. Krabill regarding control testing matrix summary comparing PwC results to E&Y testing results.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with A. Krabill regarding PwC testing of CWIP and tooling.	0.4			A1

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Simpson	Jamie	JS	Senior Manager	10/31/2006	Preparation of Q3 SRM excerpt related to foreign currency hedges.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Review of T&I Q3 review wps.	1.4			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with S. Pacella regarding pension IT system.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with S. Pacella regarding journal entry testing results.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	10/31/2006	Follow-up regarding status of non-U.S. entities' non-audit services confirmations	0.4			A1
Stare	Ryan M.	RMS	Senior	10/31/2006	Providing guidance and assistance to S. Pacella and T. Fisher on issues identified while performing the Q3 NSJE review for SAP	0.6			A1
Tanner	Andrew J.	AJT	Senior Manager	10/31/2006	Review and redesign of NSJE CAAT logic for DGL	2.6			A1
Tau	King-Sze	KST	Senior	10/31/2006	Saginaw - Working on Q3 review notes from G. Imberger.	0.7			A1
Tau	King-Sze	KST	Senior	10/31/2006	Saginaw - Discussion with G. Imberger on Q3 review analytics.	1.2			A1
Tau	King-Sze	KST	Senior	10/31/2006	Saginaw - Working on Q3 income statement analytics.	2.1			A1
Tau	King-Sze	KST	Senior	10/31/2006	Saginaw - Working on balance sheet Q3 analytics.	2.4			A1
Tosto	Cathy I.	CIT	Partner	10/31/2006	Prepare email to C. Abell regarding FAS 109 treatment of ITC.	0.2			A1
Tosto	Cathy I.	CIT	Partner	10/31/2006	Discussion with C. Abel regarding ITC recognition	0.3			A1
Tosto	Cathy I.	CIT	Partner	10/31/2006	Discuss valuation issues re: Spain, Romania, and Portugal with D. Kelley.	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/31/2006	Review status of Q3 data with J. Hegelmann in preparation of meeting with J. Erickson and J. Williams.	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/31/2006	Q3 status meeting with J. Erickson, J. Williams and J. Hegelmann.	0.8			A1
Tosto	Cathy I.	CIT	Partner	10/31/2006	Review cushion rollforward schedule and followup discussion with J. Hegelmann.	0.8			A1
Tosto	Cathy I.	CIT	Partner	10/31/2006	Review cushion analysis	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with M. Sakowski regarding C. Peterson Access Badge Request Form.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address for C. Peterson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with J. Hasse regarding Training Session.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with J. Henning regarding Delphi Audit Status Update Meeting Schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with L. Schwandt regarding Hyperion - Production Mode.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address for J. Henning.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with T. Bishop regarding Email Distribution List - J. Henning.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Preparation of C. Peterson Access Badge Request Form.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Reminder correspondence regarding Division Status Summary to M. Hatzfeld, J. Simpson and A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with M. Boehm, N. Miller, G. Imberger and M. Kearns regarding Division Account Recs per M. Hatzfeld.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with T. Bishop, A. Krabill, S. Sheckell, and B. Steward regarding Delphi Fraud Meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Review Delphi Account Summary Report sent by L. Timchak.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with J. Hasse and S. Sheckell regarding Pre and Post Implementation Reviews of SAP at Packard.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with C. Peterson regarding E&Y Network Access/Security Badge - UPDATE.	0.2			A1
Asher	Kevin F.	KFA	Partner	11/1/2006	3rd quarter independence related procedures	1.9			A1

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Asher	Kevin F.	KFA	Partner	11/1/2006	Audit status review related to interim audit and 3rd Q review	2.1			A1
Asher	Kevin F.	KFA	Partner	11/1/2006	Review of the 3rd Q income tax provision process and review results	2.4			A1
Barwin	Kristen N.	KNB	Staff	11/1/2006	E & S - Meet with E. Marold to discuss status of interim at E & S	1.1			A1
Barwin	Kristen N.	KNB	Staff	11/1/2006	E & S - Meet with A. Krabill, M. Boehm, and E. Marold for NRE costs	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/1/2006	E & S - Compile & Request supporting documentation for NRE costs	1.5			A1
Barwin	Kristen N.	KNB	Staff	11/1/2006	E & S - Compile and document information for inventory cycle counts for FAB III, Probe, and Test	2.4			A1
Beckman	James J.	JJB	Partner	11/1/2006	Update meeting w/ S. Reddy.	0.4			A1
Beckman	James J.	JJB	Partner	11/1/2006	Meeting w/ D. Olbrecht and S. Reddy re: MI employee leasing company, release of DTI reserve, reserve for pre-spin RAR adjustments and NY ITC	1.1			A1
Beckman	James J.	JJB	Partner	11/1/2006	Discussion w/ S. Reddy and C. Tosto re: 3rd Q state reserves	1.4			A1
Beckman	James J.	JJB	Partner	11/1/2006	Meeting w/ C. Tosto, S. Reddy, A. Krabill, S. Sheckell, K. Asher, L. DeMers, and J. Hegelmann re: 3rd Q tax provision	1.8			A1
Beckman	James J.	JJB	Partner	11/1/2006	Additional correspondence regarding tax reserves and other issues.	1.8			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	DPSS Interim - Met with J. Harbaugh to discuss status of Q3 testing.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	DPSS Interim - Discussions with J. Harbaugh regarding warranty, inventory and AR reserves.	0.5			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	E&S Interim - Provided J. Henning a status update regarding ER&D and E&O testing at E&S division.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	E&S interim - Discussions with E. Marold regarding E&S E&O calculation.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	E&S Interim - Discussion with J. Henning and R. Jobe regarding open item status for E&S audit.	0.4			A1

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Boehm	Michael J.	MJB	Manager	11/1/2006	E&S Interim - Discussion with K. Bagwell, R. Hofmann, and M. McCoy regarding surface mount inventory counting procedures.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	E&S Quarterly Review - Review of Q3 workpapers (analytics, memos, etc.)	1.4			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	Internal Controls - Discussed PwC communication template with J. Simpson.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	Quarterly Review - Discussions with A. Ranney regarding the status of Q3 review.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	Quarterly Review - Discussion of inventory reserve rollforward with E. Marold and A. Ranney.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Call with M. Yeska to discuss test of control issue regarding control 2.1.1-5.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Documented test of control results for control 2.1 (inventory) based on call with M. Yeska.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering- Call with D. Huston to discuss Inventory Reconciliation issues.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Conversation with G. Imberger to update the status of interim work.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Completed interim work for inventory in response to conversation with D. Huston.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Conference call with D. Gustin to discuss Accounts Receivable reconciling items.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Performed Data Accumulation process gathering day regarding physical inventory counts performed at the plants for interim testing,	1.9			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Performed interim work for Accounts Receivable specifically concentrating on reconciliations.	2.8			A1
Craig	Tashawna N.	TNC	Staff	11/1/2006	Performed interim testing of Accounts Payable	2.1			A1
Craig	Tashawna N.	TNC	Staff	11/1/2006	Created Open Items list for interim testing	2.8			A1
Craig	Tashawna N.	TNC	Staff	11/1/2006	Performed Interim testing of Revenue and Expenses	3.6			A1
DeMers	Laurie A.	LAD	Senior Manager	11/1/2006	Follow-up after meeting to update the open items list and conclude on major points.	0.6			A1

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DeMers	Laurie A.	LAD	Senior Manager	11/1/2006	Send updated status sheet to J. Hegelmann.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	11/1/2006	Meeting with internal E&Y tax and audit team including S. Sheckell, K. Asher, D. Kelley, Cathy Tosto, A. Krabill, and J. Hegelmann to discuss tax review for Q3 and final results, status, follow-up items, identify and discuss material issues to quarter and agree on follow-up plan.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	11/1/2006	Review updated Q3 schedules received - update workpaper documentation accordingly.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	11/1/2006	Complete review of tax contingency workpapers.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	11/1/2006	Prepare final follow-up questions and workpaper conclusions.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	11/1/2006	Q3 - update open points list.	0.3			A1
Fisher	Trudi L.	TLF	Staff	11/1/2006	NSJE SAP-Call with R. Stare to discuss SAP ACL	1.2			A1
Fisher	Trudi L.	TLF	Staff	11/1/2006	DGL NSJE-Updating Scripts, Running, and Documentation for DGL 289	2.2			A1
Fisher	Trudi L.	TLF	Staff	11/1/2006	DGL NSJE-Updating Scripts, Running, and Documentation for DGL 290	2.4			A1
Fisher	Trudi L.	TLF	Staff	11/1/2006	DGL NSJE-Updating Scripts, Running, and Documentation for DGL 129, 132, 141	3.9			A1
Gerber	Katherine A.	KAG	Senior	11/1/2006	T&I - Reviewing explanations for Q3 journal entry review	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/1/2006	T&I - Requesting additional explanations from B. Kolb for Q3 tooling fluctuation analytics	0.3			A1
Gerber	Katherine A.	KAG	Senior	11/1/2006	T&I - Documenting explanations for the Q3 journal entry review	0.4			A1
Gerber	Katherine A.	KAG	Senior	11/1/2006	T&I - Documenting Q3 tooling fluctuation explanations	0.7			A1
Harbaugh	James M.	JMH	Senior	11/1/2006	ACS - Coordinating data request from J. Nolan	2.3			A1
Harbaugh	James M.	JMH	Senior	11/1/2006	DPSS - Detail reviewing Inventory Reserves workpapers	3.2			A1
Harbaugh	James M.	JMH	Senior	11/1/2006	DPSS - Detail reviewing warranty expense workpapers.	4.3			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Meeting with T. Timko, J. Williams, and D. Bayles for purposes of providing update of interim audit procedures and discussion of significant items.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Preparation for Q3 SAS 100 inquiries with J. Perkins and D. Knill.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	SAS 100 inquiries with J. Perkins and D. Knill for Q3.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Walkthrough of AHG significant Q3 issues with J. Henning and discussion of SAS 100 procedures performed and conclusions reached.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Review of Powertrain Summary Memorandum, and determination of significant items for inclusion in Corporate Summary Memorandum at Q3.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Walkthrough of E&C/Powertrain significant Q3 issues with J. Henning and discussion of SAS 100 procedures performed and conclusions reached.	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Discussion with R. Jok relative to statutory audit requirements at Cadiz, Spain location (exclusive of Delphi integrated audit scope or Steering carve-out scope).	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Review of AHG Summary Memorandum, and determination of significant items for inclusion in Corporate Summary Memorandum at Q3.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Review of Packard Summary Memorandum, and determination of significant items for inclusion in Corporate Summary Memorandum at Q3.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Work with C. Tosto on generating open items list for remaining documentation needed to complete our Q3 workpaper files	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Obtain Q3 revised contingency reserve workpapers from J. Erickson	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Review changes made to contingency reserve memo and replace workpapers according to pages changed	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	YE - Work with C Tosto in generating a list to provide to J. Williams and J. Erickson for upcoming meeting re: items to address and activities to cover for year-end audit that can be done between now and year-end.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Work on drafting Q3 tax summary memo	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Work with L. Demers in going through open items list and workpapers to generate a status list and update report for status update meeting with the E&Y audit/tax teams	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Meeting with E&Y audit and tax teams to go through Q3 status update and major items to be addressed before closing the quarter	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Prepare and document calculations for table presentation on effective rate in Q3 tax summary memo	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Review all workpapers to make sure properly documented and all final workpapers received from client are incorporated in workpaper files properly, including updated documentation	2.3			A1
Henning	Jeffrey M.	JMH	Partner	11/1/2006	Review quarterly review workpapers for AHG division	1.4			A1
Henning	Jeffrey M.	JMH	Partner	11/1/2006	Update call re: Powertrain division qtr status	0.3			A1
Henning	Jeffrey M.	JMH	Partner	11/1/2006	3rd quarter status meeting preparation with S. Sheckell and senior managers	1.1			A1
Henning	Jeffrey M.	JMH	Partner	11/1/2006	3rd quarter review status meeting with T. Timko and his direct reports.	1.4			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Made selections for testing of the new customer daily report	0.3			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Meeting with G. May to obtain the Q3 Hyperion to DGL reconciliation	0.3			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Meeting with N. Miller to answer questions relating to financial statement close test of controls	0.4			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Meeting with N. Miller to discuss accounts receivable review notes	0.7			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Meeting with J. Yuhasz to discuss journal voucher FR247 and FRM52 for the Q3 journal entry review	1.1			A1

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Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Meeting with C. High to discuss differences we found in allied imbalance report	1.2			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Received daily new customer reports from D. Vogel and began testing within the revenue cycle test of controls	1.2			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Completed the Q3 journal entry review	1.6			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Completed tie out of allied imbalance report to the trial balance	2.3			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Saginaw - Discussion with D. Chamarro and S. Craig regarding work to be performed on the interim audit this week.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Review of the file prepared by E&Y for testing of journal entries at Saginaw division Q3 2006.	0.2			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Discussion with M. Hatzfeld and J. Henning regarding trainings costs during workforce transformation and their accounting at Saginaw.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Saginaw - Discussion with J. Henning and M. Hatzfeld regarding restructuring.	0.2			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Review of the accounting memo "Livorno exit" prepared by Delphi Saginaw division	0.4			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Review and try to obtain explanations for inventory variances in Q3 vs./Q2 2006 Saginaw Division.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Review of balance sheet fluctuations 12/31/2005 to 9/30/06 for the quarterly review procedures at Saginaw Division.	1.1			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Preparation for Saginaw management quarterly inquiry.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Performing Saginaw management quarterly inquiry with the J. Perkins.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Saginaw - Document J. Perkins answers to the questions related to subsequent events, change in estimates and potential fraud.	0.6			A1
Kearns	Matthew R.	MRK	Senior	11/1/2006	Meeting with A. Renaud to discuss open items for Q3 Review of E&C	0.4			A1
Kearns	Matthew R.	MRK	Senior	11/1/2006	Internal meeting with M. Hatzfeld and J. Henning to discuss E&C Q3 status.	0.6			A1

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Kearns	Matthew R.	MRK	Senior	11/1/2006	Working on income statement analytics for Q3 Review procedures of E&C	1.3			A1
Kearns	Matthew R.	MRK	Senior	11/1/2006	Preparing balance sheet analytics as part of the Q3 review procedures for E&C	1.9			A1
Kearns	Matthew R.	MRK	Senior	11/1/2006	Preparing SRM for E&C for Q3	4.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Review of capitalized ER&D information for E&S.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Review of the E&S audit planning memo.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Review of scoping information using September 30 information.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Review of the latest draft of the 3rd quarter 10-Q.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Q3 status update meeting with Delphi. Attendees: T. Timko, D. Bayles, B. Thelan, J. Williams, K. Asher, S. Sheckell, J. Henning, M. Hatzfeld and J. Simpson.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Discussion with C. Tosto regarding deferred tax asset valuation allowances in several foreign jurisdictions.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Review of Q3 tax schedules prior to E&Y status update meeting.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Q3 tax status update meeting. Attendees: K. Asher, S. Sheckell, D. Kelly, C. Tosto, J. Hegelmann, L. DeMers, S. Reddy and J. Beckman.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Q3 status update meeting. Attendees: S. Sheckell, J. Henning, M. Hatzfeld, and J. Simpson.	1.4			A1
Marold	Erick W.	EWM	Senior	11/1/2006	Corporate - Meeting with M. Gunkelman and M. Boehm to discuss debt confirmations.	1.2			A1
Marold	Erick W.	EWM	Senior	11/1/2006	Planning - Consolidated - Updated planning analytics to include comparison of Delphi to their peers.	1.6			A1
Marold	Erick W.	EWM	Senior	11/1/2006	Quarterly Review - Investigated variance in consolidated inventory reserves.	1.1			A1
Marold	Erick W.	EWM	Senior	11/1/2006	Quarterly Review - Reviewed the interest expense recorded by Delphi for reasonableness.	1.7			A1
Marold	Erick W.	EWM	Senior	11/1/2006	Quarterly Review - Reviewed the 9/30/06 reserve related to the annual incentive plan.	1.8			A1

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Marold	Erick W.	EWM	Senior	11/1/2006	Saginaw - Provided the team with the journal entries greater than TE.	0.7			A1
Miller	Nicholas S.	NSM	Manager	11/1/2006	Packard - Review of management's testing of the Financial Close process and update of the control summary document.	2.1			A1
Miller	Nicholas S.	NSM	Manager	11/1/2006	Packard - Review of management's testing of the treasury cycle and update of the control summary document.	3.2			A1
Miller	Nicholas S.	NSM	Manager	11/1/2006	Packard - Review of management's testing of the expenditure cycle and update of the control summary document.	3.9			A1
Miller	Nicholas S.	NSM	Manager	11/1/2006	Packard - Meeting with L. Jones regarding the Q3 legal reserve.	0.9			A1
Pacella	Shannon M.	SMP	Manager	11/1/2006	Work with T. Fisher on DGL NSJE procedures.	2.5			A1
Pikos	Matthew C.	MCP	Senior	11/1/2006	Performing interim substantive audit procedures related to fixed assets at the Packard Division.	5.4			A1
Pikos	Matthew C.	MCP	Senior	11/1/2006	Reviewing the year-to-date income statement overall analytical review for the Packard Division.	2.4			A1
Ranney	Amber C.	ACR	Senior	11/1/2006	Quarterly Review-Obtaining support and tying out the Q3 footnotes.	3.1			A1
Ranney	Amber C.	ACR	Senior	11/1/2006	Quarterly Review-Obtaining supporting documents to review the third quarter balance sheet.	3.3			A1
Ranney	Amber C.	ACR	Senior	11/1/2006	Quarterly Review-Completing an analytical review of the Corporate trial balances.	4.6			A1
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Discussion w/ T. Mitchell re: MI employee leasing letter ruling	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Follow-up to 3rd Q tax provision meeting	0.4			A1
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Meeting w/ R. Ward and C. Tosto re: impact of administrative bar date passage on state reserves	0.8			A1
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Update discussion w/ J. Beckman	0.4			A1
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Meeting w/ D. Olbrecht and J. Beckman re: MI employee leasing company, release of DTI reserve, reserve for pre-spin RAR adjustments and NY ITC	1.1			A1
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Discussion w/ J. Beckman and C. Tosto re: 3rd Q state reserves	1.4			A1

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Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Meeting w/ C. Tosto, J. Beckman, A. Krabill, S. Sheckell, K. Asher, L. DeMers, and J. Hegelmann re: 3rd Q tax provision	1.8			A1
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Discussion w/ C. Tosto re: and drafting of state portion of quarterly tax summary memo	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/1/2006	AHG- Drafted the SRM, including significant accounting topics	3.7			A1
Rothmund	Mario Valentin	MVR	Senior	11/1/2006	AHG- Drafted the Income Statement Analysis for Q3 '05 VS Q3 '06 provided explanation for significant differences	4.9			A1
Saimoua	Omar Issam	OIS	Staff	11/1/2006	E&C - Obtained an understanding of the inventory price test process for E&C - prepared spreadsheet comparing the prior year prices to current year accordingly.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	11/1/2006	E&C - Met with G. Halleck to understand the fixed asset reconciliation and the supporting documents that were included.	3.2			A1
Saimoua	Omar Issam	OIS	Staff	11/1/2006	E&C - Reviewed fixed asset reconciliations relating to the manual journal entries that were performed to cross charge from E&C to AHG.	5.2			A1
Schwandt	Lisa N.	LNS	Staff	11/1/2006	Corporate Interim-Organized spreadsheets for DGL information for Q3.	2.9			A1
Schwandt	Lisa N.	LNS	Staff	11/1/2006	Other-Preparing agenda for Audit Status update meeting.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	11/1/2006	Quarterly Review-Updated binder for committee minutes for the quarter.	1.0			A1
Schwandt	Lisa N.	LNS	Staff	11/1/2006	Quarterly Review-Updated the quarterly binder for new figures.	3.6			A1
Sheckell	Steven F.	SFS	Partner	11/1/2006	Status update with T. Timko and team	1.4			A1
Sheckell	Steven F.	SFS	Partner	11/1/2006	Tax meeting to discuss 3rd quarter	1.6			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with S. Sheckell and M. Fitzpatrick regarding Fidelity confidentiality agreement.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with A. Krabill regarding Hyperion testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Time spent responding to international emails from E&Y Brazil.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Review of engagement letter for China tax services.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Time spent responding to emails from E&Y China regarding fees and scope.	0.6			A1

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Simpson	Jamie	JS	Senior Manager	11/1/2006	Completion of quarterly independence program for Q3.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with A. Ranney regarding quarter status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with A. Krabill, J. Henning, S. Sheckell and M. Hatzfeld regarding agenda for 3rd quarter status meeting.	0.9			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Participation in 3rd quarter status meeting with J. Henning, S. Sheckell, K. Asher, M. Hatzfeld, A. Krabill, T. Timko, B. Thelen, D. Bayles, J. Williams, and S. Kihn.	1.4			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with E. Marold regarding journal entry testing status.	0.2			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with N. Miller regarding application controls testing.	0.3			A1
Stare	Ryan M.	RMS	Senior	11/1/2006	Providing guidance and assistance to S. Pacella and T. Fisher on issues identified while performing the Q3 NSJE review for SAP	0.9			A1
Tanner	Andrew J.	AJT	Senior Manager	11/1/2006	Meeting with S. Pacella on debugging of NSJE CAAT script	0.5			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Preparation of email to E&Y representatives to follow-up on physical inventory workpapers.	0.2			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Discussion with A. Gielda on Q3 2006 vs. Q3 2005 income statement fluctuations' explanations.	0.3			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Discussion with A. Gielda on Q3 2006 vs. Q2 2006 income statement fluctuations' explanations.	0.4			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Discussion with A. Gielda on Q3 2006 vs. Q3 2006 forecasted income statement fluctuations' explanations.	0.6			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Answering questions from D. Chamarro on testing accounts receivable and inventory.	0.7			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Answering S. Craig's questions on interim testing.	0.9			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Discussion with G. Imberger on Q3 income statement analytics and other-product vs. sales line on income statement.	1.0			A1

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Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Working on Q3 balance sheet analytics.	1.4			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Working on Q3 income statement analytics.	2.3			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Review non U.S. valuation allowance memo	0.3			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Draft email to J. Williams on outstanding items and follow-up	0.4			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Review and re-analyze ETR sensitivity analysis	0.4			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Review status of items outstanding for Q3	0.4			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Follow-up discussions with J. Beckman and S. Reddy regarding SALT issues	0.9			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Prepare for status 11/2 status meeting	1.1			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Discussions with J. Beckman and S. Reddy regarding SALT tax reserve items and other SALT items	1.4			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Meeting with K. Asher, S. Sheckell, A. Krabill, D. Kelley, L. DeMers, J. Hegelmann, J. Beckman and S. Reddy regarding 3Q status and issues	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Correspondence with V. Singleton and M. Hatzfeld regarding CSG Delphi Binder Recreation for Mike.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Coordination of supplies for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Correspondence with L. Schwandt regarding Audit Committee Minutes received from T. Bishop.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Correspondence with Portugal regarding pre-approval template.	0.2			A1
Barwin	Kristen N.	KNB	Staff	11/2/2006	E & S - Request 03 documentation for NRE from M. Sanders	0.4			A1
Barwin	Kristen N.	KNB	Staff	11/2/2006	E & S - Discuss Open Items with C. Riedl and prepare email requesting information	1.4			A1
Barwin	Kristen N.	KNB	Staff	11/2/2006	E & S - Prepare AR Reserve Rollforward	2.6			A1

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Barwin	Kristen N.	KNB	Staff	11/2/2006	E & S - Document NRE differences and create spreadsheet	3.1			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	DPSS Interim - Discussed inventory and warranty reserve testing with J. Harbaugh.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	DPSS Quarterly Review - Discussed SAP to Hyperion reconciliation with J. Harbaugh.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	E&S Interim - Conference call with M. McWhorter and B. Dockemeyer to discuss E&O reserve.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	E&S Interim - Discussion with A. Krabill. Regarding E&O reserve.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	E&S Quarterly Review - Discussed E&S SAP to Hyperion reconciliation with E. Marold.	0.5			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	E&S Quarterly Review - Discussed Tooling rollforward and useful life reasonableness with E. Marold and A. Krabill.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	E&S Quarterly Review - Reviewed Q3 workpapers for E&S and discussed follow- up items with E. Marold.	1.7			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	Met with S. Herbst (PwC) and K. St. Romain to review status of management testing	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/2/2006	Steering-Performed interim work on inventory specifically working on reconciliations.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/2/2006	Steering-Performed interim work for Accounts Receivable specifically concentrating on account reconciliations.	2.8			A1
Craig	Tashawna N.	TNC	Staff	11/2/2006	Preparation of email to L. Ackett requesting information necessary to perform interim testing of Fixed Assets	0.4			A1
Craig	Tashawna N.	TNC	Staff	11/2/2006	Preparation of email to M. O'Hare requesting information necessary to perform interim testing of CWIP	0.4			A1
Craig	Tashawna N.	TNC	Staff	11/2/2006	Preparation of email to L. Briggs of Saginaw Division to request information necessary to complete Income Statement Analysis	0.6			A1
Craig	Tashawna N.	TNC	Staff	11/2/2006	Performed an Income Statement analysis for interim testing	1.4			A1
Craig	Tashawna N.	TNC	Staff	11/2/2006	Met with K. Tau to discuss interim testing of Fixed Assets	1.6			A1

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DeMers	Laurie A.	LAD	Senior Manager	11/2/2006	Continue review of rate reconciliation and Q3 tax Summary Review Memorandum.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	11/2/2006	Begin review of Q3 summary review memo.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	11/2/2006	Meeting with J. Hegelmann to debrief on approach for work.	0.6			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	NSJE-SAP-DSS-Updating Script	0.6			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	NSJE SAP-Documentation Updating Worksheet/Leadsheet	0.8			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	NSJE-SAP-AHG-Completing Documentation	0.9			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	NSJE-SAP-AHG Running Script	1.2			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	Reviewing output and results for non-standard journal entry scripts with A. Tanner	1.2			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	NSJE DGL- Completing trial balance 289 scripts and documentation	1.3			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	NSJE DGL- Completing trial balance 290 scripts and documentation	1.4			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	NSJE SAP- Running DCSS	2.2			A1
Gerber	Katherine A.	KAG	Senior	11/2/2006	T&I - Documenting E&O Reserve procedures and testing	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/2/2006	T&I - Documenting Q3 journal entry review explanations	0.2			A1
Harbaugh	James M.	JMH	Senior	11/2/2006	ACS - Coordinating data request from J. Nolan with S. Pacella - TSRS.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/2/2006	DPSS - Completing AR alternate procedures	1.1			A1
Harbaugh	James M.	JMH	Senior	11/2/2006	DPSS - Performing substantive testing over inventory reserves.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/2/2006	DPSS - Performing tests of controls over accruals	1.3			A1
Harbaugh	James M.	JMH	Senior	11/2/2006	DPSS - Detail reviewing inventory reserves workpapers	2.2			A1
Harbaugh	James M.	JMH	Senior	11/2/2006	DPSS - Tying out SAP to Hyperion Mapping.	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/2/2006	Review of Packard SAS 100 Q3 workpapers.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/2/2006	Review of Saginaw Q3 SAS 100 workpapers.	3.5			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Preparation of copy of Non-U.S. NOL schedule for A. Krabill to use in resolving Non-U.S. valuation allowance issue with D. Kelley	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Meet with J. Williams, C. Tosto, J. Erickson, A. Krabill and L. DeMers re: final documentation needed to complete Q3 workpaper files	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Preparation of documents for meeting with J. Williams re: final documentation items needed for complete Q3 workpaper files	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Questions to L. DeMers re: assistance with identifying discrete items reported in Q3 tax summary memo	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q4 - Preparation of documents in preparation for meeting with J. Williams, J. Ericsson, C. Tosto, A. Krabill and L. DeMers re: year end procedures to be completed before year end	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Add SALT items to tax summary memo	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Complete workpaper index for files	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q4 - Update status report for year end audit procedures to be completed during interim periods	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q4 - Meet with J. Williams, J. Erickson, A. Krabill, C. Tosto and L. DeMers re: year-end audit procedures to be completed before year end and timing of completion for those items	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Revisions to tax summary memo.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Work with L. DeMers and S. Reddy on information contained in the tax summary memo.	2.6			A1
Henning	Jeffrey M.	JMH	Partner	11/2/2006	Conf. call re: potential Packard impairments and restructure charges	0.4			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: made copies of FRM26, FR058, and FR055 for our Q3 journal entry review files	0.2			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: discussed with N. Miller accounts receivable review notes	0.3			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: meeting with N. Miller to discuss journal entry testing review notes	0.3			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: discussed accounting for copper in inventory with M. Pikos.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: meeting with D. Vogel to obtain screen prints of customer account data in relation to revenue cycle test of controls	0.4			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: meeting with G. Naylor to discuss accounts receivable balance in account 2210	0.6			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: meeting with N. Miller to go over A/R reserve review notes	0.6			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: updated the Q3 journal entry review summary spreadsheet in connection with review notes	0.8			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: updated revenue cycle test of controls memo for testing of control 4.5.1-11.	0.9			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: meeting with G. Naylor to go over SAP document types and the SAP extract testing for our A/R reserve testing	1.2			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: worked on clearing review notes relating to the Q3 journal entry review.	1.3			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: cleared review notes from N. Miller relating to the A/R reserve testing	2.1			A1
Imberger	Guido	GI	Senior Manager	11/2/2006	Saginaw - Review of AWS regarding progress made to date.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/2/2006	Adjust the summary review memorandum on the Q3 Review of Saginaw division.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/2/2006	Add control section to the Summary Review memorandum Q3 2006 Saginaw Division.	0.5			A1
Imberger	Guido	GI	Senior Manager	11/2/2006	Saginaw - Review of analytics (Q3 2006 vs. Q2 2006 vs. Q3 2005 and Q3 2006 forecast).	0.6			A1
Imberger	Guido	GI	Senior Manager	11/2/2006	Saginaw - Discussion with K. Tau regarding changes in manufacturing expense and other expenses to explain the change between Q2 2006 and Q3 2006.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/2/2006	Saginaw - Discussion with A. Gielda regarding further explanations of changes in manufacturing expense and other expenses to explain the change between Q2 2006 and Q3 2006.	0.5			A1
Imberger	Guido	GI	Senior Manager	11/2/2006	Review information received on the income statement analytics of Saginaw division.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/2/2006	Prepare memo on the income statement analytics of Saginaw division.	1.2			A1
Kearns	Matthew R.	MRK	Senior	11/2/2006	Assisting and answering questions of O. Saimoua regarding substantive audit procedures for E&C	0.8			A1
Kearns	Matthew R.	MRK	Senior	11/2/2006	Meeting with A. Renaud to discuss open items lists related to Q3 E&C review	0.6			A1
Kearns	Matthew R.	MRK	Senior	11/2/2006	Meeting with N. Saad to discuss Q3 analytics responses for Q3 E&C Review	0.6			A1
Kearns	Matthew R.	MRK	Senior	11/2/2006	Preparing SRM for E&C Q3 Review	0.9			A1
Kearns	Matthew R.	MRK	Senior	11/2/2006	Preparing and reviewing LSC balance as of 9/30/06 as part of Q3 E&C Review procedures	1.6			A1
Kearns	Matthew R.	MRK	Senior	11/2/2006	Preparing balance sheet analytic schedule for Q3 E&C review procedures	4.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Review of corporate audit area schedule.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Meeting with J. Simpson, M. Boehm, E. Marold and A. Ranney to discuss interim audit work allocation.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Discussion with M. Boehm regarding E&S tooling amortization.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Discussion with B. Stewart regarding fraud risk assessment.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Meeting with T. McClellan, B. Stewart and S. Sheckell to discuss fraud risk assessment and other fraud planning topics.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Bi-weekly ICC status meeting. Attendees: S. Herbst, K. Romain, J. Simpson and M. Boehm.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Response to E&Y China e-mail regarding Packard location 404 testing.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Response to questions from E&Y Brazil.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Discussion with A. Ranney and J. Simpson to discuss documentation method for the roll-up of the Q3 consolidated financial statements.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Review of the latest version of the Q3 summary review memo.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Summarizing status of ledger to Hyperion reconciliations for the 3rd quarter.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Discussion with S. Pacella regarding results of SAP testing in Europe.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Meeting with J. Williams to discuss the valuation allowances for various non-U.S. deferred tax assets.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Tax status update meeting with J. Williams, J. Erickson, C. Tosto, J. Hegelmann, and L. DeMers.	1.0			A1
Marold	Erick W.	EWM	Senior	11/2/2006	E&S - Updated SRM based on conclusions reached regarding E&O inventory.	2.1			A1
Marold	Erick W.	EWM	Senior	11/2/2006	E&S - Prepared an analysis to investigate the dollar impact of changing the useful life of E&S tooling.	2.2			A1
Marold	Erick W.	EWM	Senior	11/2/2006	Quarterly Review - Obtained and reviewed journal entries for DGL ledgers and provided to applicable teams.	2.8			A1
Miller	Nicholas S.	NSM	Manager	11/2/2006	Packard - Meeting with T. Taylor from PwC to discuss control testing.	0.4			A1
Miller	Nicholas S.	NSM	Manager	11/2/2006	Packard - Review of our reperformance of the management's testing of the revenue cycle and updating the control summary document.	1.9			A1
Miller	Nicholas S.	NSM	Manager	11/2/2006	Packard - Review of our reperformance of management's testing of the inventory reporting and updating the control summary document.	2.1			A1
Miller	Nicholas S.	NSM	Manager	11/2/2006	Packard - Travel time from Warren, OH.	3.0			A1
Miller	Nicholas S.	NSM	Manager	11/2/2006	Packard - Update of Q3 summary review memorandum.	0.8			A1
Miller	Nicholas S.	NSM	Manager	11/2/2006	Packard - Review of Q3 journal entry testing.	2.1			A1
Miller	Nicholas S.	NSM	Manager	11/2/2006	T&I - Time spent on quarterly fluctuation explanations.	0.2			A1
Pikos	Matthew C.	MCP	Senior	11/2/2006	Performing test of control procedures on the fixed asset cycle at the Packard Division.	6.1			A1
Pikos	Matthew C.	MCP	Senior	11/2/2006	Performing quarterly review procedures on the reserve rollforward schedule for Q3 at the Packard Division.	1.3			A1
Ranney	Amber C.	ACR	Senior	11/2/2006	Quarterly Review-Proofing in our comments on the 10-Q based on the revised version.	2.3			A1

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Ranney	Amber C.	ACR	Senior	11/2/2006	Quarterly Review-Reviewing Corporate reserve accounts for reasonableness as of the third quarter.	3.4			A1
Ranney	Amber C.	ACR	Senior	11/2/2006	Quarterly Review-Detail reviewing the Q3 footnote tie out to supporting documents.	4.7			A1
Reddy	Smitha Pingli	SPR	Manager	11/2/2006	Meeting w/ L. DeMers and J. Hegelmann re: 3rd Q SALT provision	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2006	AHG - Met with T. Yankee to reperform the Hyperion to SAP reconciliation.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2006	AHG- Call with G. Anderson to walk through the open items (analytics).	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2006	AHG- Discussion with T. Yankee regarding the Reserve Rollforward, including E&O, Warranty and AR Reserve	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2006	AHG - Filled out the Quarterly Review Checklist U251, including updates from the meeting with the Finance Director	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2006	AHG-Drafted a balance sheet analysis for the AHG division, comparing 12/31/2006 numbers to 9/30/2006 numbers	3.7			A1
Saimoua	Omar Issam	OIS	Staff	11/2/2006	E&C - Finished reviewing the fixed asset reconciliations related to the edit error manual entries.	2.3			A1
Saimoua	Omar Issam	OIS	Staff	11/2/2006	E&C - Reviewed all reconciliations and supporting documents relating to the ZFACTS4 table.	3.5			A1
Saimoua	Omar Issam	OIS	Staff	11/2/2006	E&C- Reviewed the fixed asset disposal reconciliations and obtained supporting documents for all reconciling items.	4.2			A1
Schwandt	Lisa N.	LNS	Staff	11/2/2006	Quarterly Review-Created a binder for Accounting memos.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	11/2/2006	Quarterly Review-Created a consolidated template for corporate by division on Hyperion.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	11/2/2006	Quarterly Review-Updated the committee minutes binder for the quarter.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	11/2/2006	Quarterly Review-Created a consolidated template by division on Hyperion.	3.1			A1
Sheckell	Steven F.	SFS	Partner	11/2/2006	Prepare for Audit Committee meeting	1.6			A1
Sheckell	Steven F.	SFS	Partner	11/2/2006	Quarterly review	3.9			A1

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Simpson	Jamie	JS	Senior Manager	11/2/2006	Discussion with A. Ranney on FAS 87 and pension plan audit client requests.	0.5			A1
Simpson	Jamie	JS	Senior Manager	11/2/2006	Preparation of client assistance list for FAS 87 participant data requests.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/2/2006	Discussion with E. Marold, M. Boehm, A. Krabill and A. Ranney regarding corporate interim responsibilities.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/2/2006	Meeting with K. Cobb, B. Murray, R. Reiminick, J. Demarco and A. Ranney to discuss pension plan audits and FAS 87 participant data requests.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/2/2006	Time spent responding to international emails.	1.3			A1
Simpson	Jamie	JS	Senior Manager	11/2/2006	Discussion with A. Ranney regarding quarterly review status.	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	11/2/2006	Review and redesign of NSJE CAAT logic for SAP	3.6			A1
Tau	King-Sze	KST	Senior	11/2/2006	Saginaw - Reviewed and prepared some figures on the SRM.	0.4			A1
Tau	King-Sze	KST	Senior	11/2/2006	Saginaw - Discussion with A. Gielda and G. Imberger on Q3 analytics.	0.6			A1
Tau	King-Sze	KST	Senior	11/2/2006	Saginaw - Discussion with G. Imberger on explaining changes on the Other-Product vs. Sales line on the Q3 Income Statement that OAS prepared for Delphi Corporate.	0.6			A1
Tau	King-Sze	KST	Senior	11/2/2006	Saginaw - Discussion with S. Craig on fixed asset interim testing procedures.	0.6			A1
Tau	King-Sze	KST	Senior	11/2/2006	Saginaw - Discussion with E. Marold and G. Imberger regarding journal entry testing.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/3/2006	Review and respond to Delphi emails from client and team.	1.1			A1
Asher	Kevin F.	KFA	Partner	11/3/2006	Status review of the accounting and auditing issues related to Q3	1.4			A1
Boehm	Michael J.	MJB	Manager	11/3/2006	DPSS Interim - Walked through judgmental reserves with J. Harbaugh.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/3/2006	DPSS Interim - General review of judgmental reserve documentation (warranty and inventory)	1.8			A1

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Boehm	Michael J.	MJB	Manager	11/3/2006	DPSS Quarterly Review - Review of SAP to Hyperion reconciliation.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/3/2006	E&S Interim - Discussion with E. Marold regarding status of ER&D testing at E&S.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/3/2006	E&S Quarterly Review - Discussed correspondence related to SAP to Hyperion reconciliation with E. Marold.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/3/2006	Review of critical report file.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/3/2006	Quarterly Review - Review of key reserve analytics at consolidated level and related discussions with E. Marold and A. Ranney.	0.5			A1
Cash	Kevin L.	KLC	Partner	11/3/2006	Discussion of additional procedures with J. Piazza	0.3			A1
Chamarro	Destiny D.	DDC	Staff	11/3/2006	Steering-Reviewed a revenue control to determine proper conclusion.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	11/3/2006	Steering-Updated Control Summary Conclusion in order to communicate status with Corporate team.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	11/3/2006	Steering-Performed test of control work for expenditures.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/3/2006	Steering-Team status meeting. Attendees: G. Imberger, D. Chamarro, K. Tau, and S. Craig	0.3			A1
Craig	Tashawna N.	TNC	Staff	11/3/2006	Met with G. Imberger regarding status update of interim testing	0.3			A1
Craig	Tashawna N.	TNC	Staff	11/3/2006	Met with G. Imberger and K. Tau to discuss status of control testing	0.8			A1
Craig	Tashawna N.	TNC	Staff	11/3/2006	Met with K. Tau to review AWS worksteps to ensure coverage	1.1			A1
Craig	Tashawna N.	TNC	Staff	11/3/2006	Updated Summary of Control Schedule	2.1			A1
Craig	Tashawna N.	TNC	Staff	11/3/2006	Travel time to Saginaw to retrieve all E&Y workpapers and E&Y equipment from Steering Division	2.8			A1
Fisher	Trudi L.	TLF	Staff	11/3/2006	NSJE-SAP EC-Call with C. Peterson to discuss script	0.9			A1
Fisher	Trudi L.	TLF	Staff	11/3/2006	NSJE-SAP Running Script for T&I	1.2			A1
Fisher	Trudi L.	TLF	Staff	11/3/2006	NSJE-SAP Completing DPSS and documentation	3.1			A1
Gerber	Katherine A.	KAG	Senior	11/3/2006	T&I - Responding to client explanations from B. Kolb and C. Tompkins for Q3 tooling analytics	0.1			A1

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Gerber	Katherine A.	KAG	Senior	11/3/2006	T&I - Reviewing client explanations from B. Kolb and C. Tompkins for Q3 tooling analytics	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/3/2006	T&I - Compiling open items list for interim and 404 testing	0.3			A1
Gerber	Katherine A.	KAG	Senior	11/3/2006	T&I - Documenting explanations for Q3 tooling analytics	0.3			A1
Harbaugh	James M.	JMH	Senior	11/3/2006	ACS - Obtaining data file from J. Nolan.	2.6			A1
Harbaugh	James M.	JMH	Senior	11/3/2006	DPSS - Meeting with J. Partyka regarding Inventory Master changes.	0.7			A1
Harbaugh	James M.	JMH	Senior	11/3/2006	DPSS - Meeting with F. Wan to collect open requests.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/3/2006	DPSS - Obtaining requests from R. Nedadur	1.1			A1
Harbaugh	James M.	JMH	Senior	11/3/2006	DPSS - Preparing Inventory Reserves Analytic	1.2			A1
Harbaugh	James M.	JMH	Senior	11/3/2006	DPSS - Preparing AR Allowance analytics	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Discussion with C. Zerull relative to Spain restructuring, Dana facility disposition and PP&E impairment related items at Warren facility.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Review of Packard interim audit working papers related to significant risk items.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Discussion with J. Brooks to develop understanding of Divisional accounting related to Renault Common Rail warranty issue.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Meeting with W. Tilotti to review updated FAS 144 analysis for Q3.	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Meeting with J. Brooks to provide interim audit status update.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Meeting with A. Brazier to discuss accounting memo associated with Q3 FAS 144 analysis.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Discussion with M. Rothmund and O. Saimoua to assign roles and responsibilities related to auditing Q3 Delphi FAS 144 analysis.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Time spent extracting significant topics from Divisional Q3 Summary Memorandums for inclusion in Corporate Q3 Summary Memorandum.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/3/2006	Q3 - Contact A. Ranney to see if Delphi has provided E&Y audit with an updated draft of the 10-Q	0.1			A1

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Hegelmann	Julie Ann	JAH	Senior	11/3/2006	Q3 - Call with J. Erickson re: latest draft of 10-Q that team Delphi has and comparing income tax expense on that draft to tax expense on the rate reconciliation	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/3/2006	Q3 - Review changes to tax summary memo with C. Tosto	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/3/2006	Q3 - Review changes in variance analysis with C. Tosto	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/3/2006	Q3 - Work on variance analysis for income tax expense for Q3	1.1			A1
Henning	Jeffrey M.	JMH	Partner	11/3/2006	AHG - Review draft asset impairment analysis	0.6			A1
Henning	Jeffrey M.	JMH	Partner	11/3/2006	Review of Audit Committee presentation materials	1.6			A1
Henning	Jeffrey M.	JMH	Partner	11/3/2006	Packard - Conf. call with C. Zerull re: potential asset impairments	0.9			A1
Henning	Jeffrey M.	JMH	Partner	11/3/2006	Meeting with B. Dellinger, T. Timko and J. Williams re: qtr review status	0.6			A1
Horner	Kevin John	KJH	Staff	11/3/2006	Packard Interim: meeting with D. Vogel to discuss new customer account coding for sales recording	0.4			A1
Horner	Kevin John	KJH	Staff	11/3/2006	Packard Interim: meeting with D. Vogel to discuss entry FRM29 dealing with cash to for Q3 journal entry testing	0.6			A1
Horner	Kevin John	KJH	Staff	11/3/2006	Packard Interim: worked on clearing of review notes for the Q3 journal entry review	0.6			A1
Horner	Kevin John	KJH	Staff	11/3/2006	Packard Interim: updated the revenue cycle test of controls for testing completed relating to the new customer report	0.7			A1
Horner	Kevin John	KJH	Staff	11/3/2006	Packard Interim: finished testing of control 4.5.1-11 in the revenue cycle for the review of new customer report	1.4			A1
Horner	Kevin John	KJH	Staff	11/3/2006	Packard Interim: Travel time from Warren, OH after working on Delphi Packard for the week	3.7			A1
Imberger	Guido	GI	Senior Manager	11/3/2006	Saginaw - Discussion of posting procedures for Non productive inventory consigned to Delphi with K. Tau.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/3/2006	Saginaw - Team discussion with K. Tau, S. Craig, and D. Chamarro regarding the status of the work performed.	0.3			A1

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Imberger	Guido	GI	Senior Manager	11/3/2006	Preparing a status/overview regarding the work performed at Saginaw and an outlook for the remaining work to complete.	0.5			A1
Imberger	Guido	GI	Senior Manager	11/3/2006	Prepare a status including estimate to complete on SOX testing and interim work for the Saginaw division.	3.6			A1
Kearns	Matthew R.	MRK	Senior	11/3/2006	Meeting with A Renaud to discuss status of Q3 E&C Review open items	0.4			A1
Kearns	Matthew R.	MRK	Senior	11/3/2006	Preparing E&C SRM for Q3 review	4.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Discussion with E. Marold and M. Boehm regarding the reconciliation of the E&S trial balance to Hyperion.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Meeting with J. Williams, J. Papelian, J. Montgomery and S. Sheckell to discuss the legal reserve process internationally.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Correspondence with E&Y China regarding controls testing questions.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Preparation of schedule and agenda for European closing meetings.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Meeting with A. Brazier to discuss open Q3 accounting memos.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Review of the consolidated Q3 summary review memorandum.	1.1			A1
Marold	Erick W.	EWM	Senior	11/3/2006	E&S - Reconciled ETBR trial balance to Hyperion.	2.1			A1
Marold	Erick W.	EWM	Senior	11/3/2006	E&S - Finalized documentation of the Honda Telematics warranty accrual.	2.6			A1
Marold	Erick W.	EWM	Senior	11/3/2006	E&S - Finalized documentation of the GM Shinwa warranty accrual	2.7			A1
Miller	Nicholas S.	NSM	Manager	11/3/2006	Corporate quarterly procedures - Discussions with M. Hatzfeld regarding FAS 144 impairment considerations.	0.4			A1
Miller	Nicholas S.	NSM	Manager	11/3/2006	Corporate Quarterly Review - Investigating the cash flow impact of the Q3 consolidation of SDAAC.	0.9			A1
Miller	Nicholas S.	NSM	Manager	11/3/2006	T&I - Finalization of the Q3 to Q3 fluctuation analysis.	0.2			A1
Miller	Nicholas S.	NSM	Manager	11/3/2006	T&I - Time spent finalizing the Q3 T&I summary review memorandum.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	11/3/2006	T&I - Review of the Q3 tooling analysis for T&I.	0.8			A1
Miller	Nicholas S.	NSM	Manager	11/3/2006	T&I - Compilation of the Q2 to Q3 fluctuation analytics for T&I.	1.2			A1
Miller	Nicholas S.	NSM	Manager	11/3/2006	T&I - Review of the Q3 journal entry testing performed for T&I.	1.4			A1
Pacella	Shannon M.	SMP	Manager	11/3/2006	Discussion with K. Cash on report testing procedures for sub-ledgers	0.3			A1
Pacella	Shannon M.	SMP	Manager	11/3/2006	Attend closing meeting for DGL testing with M. Whiteman and M. Stille.	0.7			A1
Peterson	Christopher A.	CAP	Manager	11/3/2006	Assist and troubleshoot Non Std JE CAAT issues identified by T. Fisher.	2.4			A1
Pikos	Matthew C.	MCP	Senior	11/3/2006	Performing interim substantive audit procedures on the accounts payable of the Packard Division.	1.2			A1
Pikos	Matthew C.	MCP	Senior	11/3/2006	Travel time from Warren, OH after performing interim audit procedures at the Packard Division.	3.0			A1
Ranney	Amber C.	ACR	Senior	11/3/2006	Corporate Interim-Walking L. Schwandt through the process to set up lead schedules for prepaids and accruals.	0.4			A1
Ranney	Amber C.	ACR	Senior	11/3/2006	Quarterly Review-Performing procedures to wrap up the third quarter review and providing status updates to the members of the team.	5.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/3/2006	AHG- Attended a meeting with T. Yankee to walk through the journal entries selected.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/3/2006	AHG- Attended a meeting with G. Anderson to walk through the remaining open items.	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/3/2006	AHG- Performed a journal entry review, in analyzing all journal entries over threshold.	3.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/3/2006	Corporate- Attended a FAS 144 meeting at corporate with A. Brazier and W. Tilotti, discussing the FAS144 indicators for the plants in scope	1.4			A1
Saimoua	Omar Issam	OIS	Staff	11/3/2006	E&C - Met with M. Hatzfeld and J. Henning to discuss the asset impairment calculation.	0.8			A1
Saimoua	Omar Issam	OIS	Staff	11/3/2006	Met with G. Halleck to discuss the update on open items.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	11/3/2006	E&C - Met with A. Brazier and M. Hatzfeld to discuss the asset impairment calculation.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	11/3/2006	E&C - Reconciled the asset impairment workpaper and assembled the open item request.	1.2			A1
Saimoua	Omar Issam	OIS	Staff	11/3/2006	E&C - Reviewed some of the fixed asset WIP reconciliations and documented our understanding accordingly.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	11/3/2006	E&C - Met with M. Hatzfeld and M. Rothmund to discuss the Asset impairment calculation.	2.6			A1
Schwandt	Lisa N.	LNS	Staff	11/3/2006	Corporate Interim-Created spreadsheets organizing prepaid expense and accrued liability accounts.	2.8			A1
Schwandt	Lisa N.	LNS	Staff	11/3/2006	E&S Interim-Reconciled eTBR to Hyperion for the income statement accounts.	3.5			A1
Schwandt	Lisa N.	LNS	Staff	11/3/2006	Quarterly Review-Created a consolidated template for the debtor sector by division in Hyperion.	1.2			A1
Sheckell	Steven F.	SFS	Partner	11/3/2006	Meeting with T. Timko, J. Williams, and B. Dellinger regarding pre-Audit Committee discussion.	0.7			A1
Sheckell	Steven F.	SFS	Partner	11/3/2006	Discuss legal letter process with J. Williams and J. Papillian	0.8			A1
Sheckell	Steven F.	SFS	Partner	11/3/2006	Review Audit Committee materials	1.6			A1
Simpson	Jamie	JS	Senior Manager	11/3/2006	Review of Delphi staffing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/3/2006	Discussion with A. Ranney regarding quarterly review status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	11/3/2006	Review of Q3 consolidated SRM.	1.6			A1
Simpson	Jamie	JS	Senior Manager	11/3/2006	Discussion with N. Miller on T&I quarterly review.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/3/2006	Review of T&I Q3 review workpapers.	1.1			A1
Stille	Mark Jacob	MJS	Senior	11/3/2006	Confirmation of time for testing of Workstream application - prepare travel arrangements accordingly.	0.5			A1
Stille	Mark Jacob	MJS	Senior	11/3/2006	Updating Technology Summary.	0.9			A1
Tanner	Andrew J.	AJT	Senior Manager	11/3/2006	Meeting with C. Peterson on finalization of SAP NSJE CAAT	0.5			A1

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Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Discussion with B. Kilgore on consigned productive inventory.	0.1			A1
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Locate a balance of one account payable account that is not reconciled.	0.1			A1
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Discussion with D. Huston and B. Kilgore on consigned inventory balance and scrap sales balance.	0.3			A1
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Discussion with G. Imberger on client accounting of consigned non-productive inventory.	0.4			A1
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Discussion with G. Imberger, D. Chamarro, and S. Craig on team audit status.	0.7			A1
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Walking through all fixed assets worksteps with S. Craig.	0.9			A1
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Working on journal entry testing.	2.7			A1
Tosto	Cathy I.	CIT	Partner	11/3/2006	Review and quarter variation analysis	0.6			A1
Tosto	Cathy I.	CIT	Partner	11/3/2006	Review summary review memorandum	0.9			A1
Henning	Jeffrey M.	JMH	Partner	11/5/2006	E&C - review quarterly review workpapers	0.6			A1
Henning	Jeffrey M.	JMH	Partner	11/5/2006	Finalize T&I quarterly review	0.3			A1
Peterson	Christopher A.	CAP	Manager	11/5/2006	Copy non Std JE files from server to local machine to enhance efficiency.	1.1			A1
Peterson	Christopher A.	CAP	Manager	11/5/2006	Review NSJE SAP CAATs to resolve processing issues.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/5/2006	Finished the Income Statement Analytic Review for AHG Q3	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/5/2006	Updated the SRM for AHG Q3	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/5/2006	Finished the balance sheet review for AHG Q3	1.6			A1
Simpson	Jamie	JS	Senior	11/5/2006	Review of China CRA templates	0.4			A1
Simpson	Jamie	JS	Manager	11/5/2006	Review of Thermal Q3 workpapers.	0.4			A1
Aquino	Heather	HRA	Client	11/6/2006	Correspondence with J. Simpson and V. Singleton regarding status of GFIS.	0.1			A1
Aquino	Heather	HRA	Associate	11/6/2006	Correspondence with J. Simpson regarding engagement economics schedules.	0.2			A1
Aquino	Heather	HRA	Associate	11/6/2006	Correspondence with V. Singleton regarding 9/29/06 SOE for Delphi for audit analysis schedules.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with V. Singleton regarding September Month-end WIP for audit analysis schedules.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Update S. Sheckell requested budget analysis schedules through 9.29.06.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with A. Krabill and J. Hasse regarding Travel Details - France Closing Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with Delphi security regarding access to building due to holiday on 11.7.06.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address for K. Tau.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with S. Reddy regarding Delphi Contact Information for contact list.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Coordination of rescheduled status update meeting per J. Hasse and S. Sheckell.	0.2			A1
Asher	Kevin F.	KFA	Partner	11/6/2006	Review of the audit planning workpapers	3.4			A1
Barwin	Kristen N.	KNB	Staff	11/6/2006	E & S - Request documentation from G. Pham for open items	0.4			A1
Barwin	Kristen N.	KNB	Staff	11/6/2006	E & S - Prepare memo for cycle counts at Kokomo	3.8			A1
Barwin	Kristen N.	KNB	Staff	11/6/2006	Planning - reconcile AWS worksteps to walkthroughs	2.0			A1
Barwin	Kristen N.	KNB	Staff	11/6/2006	Planning - consolidate AWS worksteps in excel document	2.8			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Corporate Interim - Preparation of correspondence to J. Simpson regarding ICFC.	0.1			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Corporate Interim - Met with N. Yang and A. Ranney to discuss global cash procedures.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Corporate Interim - Preparation of files to provide N. Yang overview of Debt process.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Corporate Interim - Met with N. Yang to provide overview of the Delphi engagement and Corporate responsibilities.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	DPSS Interim - Discussions with J. Harbaugh regarding open items and budgeted time.	0.3			A1

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Boehm	Michael J.	MJB	Manager	11/6/2006	DPSS Interim - Discussed freight in inventory calculation with J. Harbaugh and prepared related correspondence to F. Wan.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	DPSS Interim - Review of documentation related to LCM calculation at DPSS.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	DPSS Interim - Review of VE warranty reserve workpaper documentation.	0.7			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	E&S Interim - Discussed AR confirmation exceptions with E. Marold.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	E&S Interim - Discussed NRE calculation with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	E&S Interim - Conference call with E. Marold and M. McWhorter regarding NRE calculation.	0.7			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	E&S Interim - Coordination of meeting regarding fixed asset testing in Mexico and preparation of related correspondence to G. Ward and D. Kolano.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Preparation of materials related to Corporate Framework and E&Y comments regarding framework for K. Asher and S. Sheckell.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Revision to ICFC.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Discussion with A. Krabill and S. Sheckell regarding revision to ICFC.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Discussed AWS View 6a and linkage of Corporate framework to walkthrough documentation with A. Krabill, E. Marold, and A. Ranney.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Quarterly Review - Review of consolidated analytics and related discussions with A. Ranney and S. Sheckell.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	11/6/2006	Steering-Email correspondence B. Preuter and D. Huston regarding journal entry testing for SAS 100 procedures.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/6/2006	Steering-Updated system generated report listing for E&Y to update Delphi on controls.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	11/6/2006	Steering-Correspondence with K. Tau to discuss inventory issues relating to interim work.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	11/6/2006	Steering- Updated open items list to communicate to the open items to the client.	1.8			A1

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Chamarro	Destiny D.	DDC	Staff	11/6/2006	Steering-Performed interim work for inventory accounts, specifically working on inventory analytics, accounts reconciliation and raw material price testing.	2.9			A1
Craig	Tashawna N.	TNC	Staff	11/6/2006	Preparation of email to L. Briggs regarding an Income Statement analysis	0.2			A1
Craig	Tashawna N.	TNC	Staff	11/6/2006	Updated System-Generated Report Listing for G. Imberger	1.2			A1
Craig	Tashawna N.	TNC	Staff	11/6/2006	Updated Open Items list for Interim Testing	1.6			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Discussing E&O Reserve policy with N. Miller.	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Discussing AR Reserve open items with J. Juresek	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Discussing journal entry testing for 404 financial statement close process with N. Miller and J. Nicol.	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Documenting warranty reserve explanations.	0.7			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Documenting AR Reserve explanations.	0.8			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Reviewing warranty reserve support received from P. Saxena	0.9			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Documenting explanations for the warranty reserve	1.3			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Typing E&O reserve memo	1.4			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Meeting with P. Saxena to discuss calculation and obtain backup for the warranty reserve	1.6			A1
Harbaugh	James M.	JMH	Senior	11/6/2006	DPSS- Call with P. Wan to coordinate the delivery of open requests.	1.4			A1
Harbaugh	James M.	JMH	Senior	11/6/2006	DPSS - Clearing open items relating to accounts receivable.	1.6			A1
Harbaugh	James M.	JMH	Senior	11/6/2006	DPSS - Performing substantive procedures to test rebates	5.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/6/2006	Review all Delphi files and purge duplicate and superseded workpapers from Q1, Q2 and Q3 reviews	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	11/6/2006	Q3 - contact J. Erickson re: assistance with variance analysis for tax expense	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/6/2006	Q3 - e-mail tax summary memo to A. Krabill for review	0.1			A1

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Hegelmann	Julie Ann	JAH	Senior	11/6/2006	Q3 - Call with C. Smith re: how he prepared variance analysis for Q2 and how he obtained 2005 information used in analysis	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/6/2006	Q3 - Change variance explanation on tax expense for comparison of Q3 2006 to Q2 2006	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/6/2006	Q3 - revise tax summary memo	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/6/2006	Q3 - review SALT workpaper file to make sure the audit file agrees with the SALT file - prepare copies of documents needed for audit file to ensure file is complete	0.4			A1
Henning	Jeffrey M.	JMH	Partner	11/6/2006	Review AHG accounting memorandum RE: JCI battery sale	0.3			A1
Henning	Jeffrey M.	JMH	Partner	11/6/2006	Review AHG division quarterly review summary memorandum	0.6			A1
Horner	Kevin John	KJH	Staff	11/6/2006	T&I Interim: update sign-offs in AWS relating to test of controls for the inventory cycle	0.9			A1
Horner	Kevin John	KJH	Staff	11/6/2006	T&I Interim: worked on clearing review notes from K. Gerber and J. Simpson relating to inventory cycle testing	0.9			A1
Horner	Kevin John	KJH	Staff	11/6/2006	T&I Interim: reviewed sales contract with GM-Fairfax in connection with our testing of pay-on-production relationships	1.2			A1
Horner	Kevin John	KJH	Staff	11/6/2006	T&I Interim: performed testing of inventory subledger accounts	1.8			A1
Horner	Kevin John	KJH	Staff	11/6/2006	T&I Interim: worked on calculation of standard costing rates for Lockport location in response to review of J. Simpson's review notes	1.9			A1
Horner	Kevin John	KJH	Staff	11/6/2006	T&I Interim: began updating cutoff testing for Rio Bravo and Moraine locations	2.2			A1
Imberger	Guido	GI	Senior Manager	11/6/2006	Prepare a list of items to be completed today and distribute to the Saginaw team.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/6/2006	Team discussion regarding open item list need to be sent to Saginaw.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Discussion with A. Ranney regarding assignment of work for corporate interim.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Review of the final version of the E&S Q3 SRM.	1.3			A1

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Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Scheduling for the European closing meeting.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Discussions with O. Desprez of E&Y France regarding observations from interim work.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Review of the revised ICFC.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Meeting with K. Asher, S. Sheckell and A. Ranney to discuss the finalization of various corporate planning documents.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Review and revise the Q3 tax review memo.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Review of the preliminary results of the testing of SAP in Europe.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Preparation of international tax instructions.	0.4			A1
Marold	Erick W.	EWM	Senior	11/6/2006	E&S - Discussions with M. McWhorter regarding NRE calculation related to prototype invoices.	2.8			A1
Marold	Erick W.	EWM	Senior	11/6/2006	E&S - Documented changes in the Honda telematics warranty from 12/31/2005 to 9/30/06.	3.1			A1
Marold	Erick W.	EWM	Senior	11/6/2006	E&S - Agreed SAP sales data to IBNR calculation prepared by the E&S division.	3.3			A1
Miller	Nicholas S.	NSM	Manager	11/6/2006	T&I - Updating the control summary document for the fixed asset controls testing.	0.5			A1
Miller	Nicholas S.	NSM	Manager	11/6/2006	T&I - Reviewing the fixed asset controls testing completed by management.	1.6			A1
Miller	Nicholas S.	NSM	Manager	11/6/2006	T&I - Updating the controls summary document.	1.6			A1
Miller	Nicholas S.	NSM	Manager	11/6/2006	T&I - Review of Q3 journal entry file and providing feedback/comments to K. Gerber.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	11/6/2006	T&I-Meeting with J. Sienkiewicz in regards to obtaining a credit memo population.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	11/6/2006	T&I-Performed expenditure cycle testing.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	11/6/2006	T&I-Documented testing of Financial Statement Close Cycle.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	11/6/2006	T&I-Edited Q3 journal entries to include the appropriate account numbers.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	11/6/2006	T&I-Performed test of controls for the Financial Statement Close cycle.	3.2			A1

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Pacella	Shannon M.	SMP	Manager	11/6/2006	Signoff on workpapers in AWS and review application/IT dependent control mapping in AWS.	0.7			A1
Peterson	Christopher A.	CAP	Manager	11/6/2006	Write new batch for final step of NSJE CAAT (DPSS).	0.7			A1
Peterson	Christopher A.	CAP	Manager	11/6/2006	Update DPSS NSJE batches on local machine.	3.8			A1
Ranney	Amber C.	ACR	Senior	11/6/2006	Corporate Interim-Meeting with J. Lamb to obtain requested support for the interim audit.	0.9			A1
Ranney	Amber C.	ACR	Senior	11/6/2006	Corporate Interim-Walking N. Yang through her responsibilities to audit the Corporate Balance Sheet account.	1.3			A1
Ranney	Amber C.	ACR	Senior	11/6/2006	Corporate Interim-Walking N. Yang and L. Schwandt through the audit procedures for headquarters Cash.	1.6			A1
Ranney	Amber C.	ACR	Senior	11/6/2006	Planning - Consolidated-Meeting with K. Asher, S. Sheckell & A. Krabill to discuss documentation requirements for 2006 audit approach.	1.1			A1
Ranney	Amber C.	ACR	Senior	11/6/2006	Quarterly Review-Creating consolidating schedules by Division for the third quarter review.	0.7			A1
Ranney	Amber C.	ACR	Senior	11/6/2006	Quarterly Review-Finalizing documentation of the Q3 Corporate TB Analytic fluctuations.	1.7			A1
Ranney	Amber C.	ACR	Senior	11/6/2006	Quarterly Review-Finalizing documentation of the Q3 Overall Analytic fluctuations.	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/6/2006	Performed a comparison between the consolidated AHG schedule provided by Corporate and the consolidated schedule that AHG provided to us. (E&Y noted tax asset/liabilities differences)	0.7			A1
Saimoua	Omar Issam	OIS	Staff	11/6/2006	Corporate - Met with M. Hatzfeld to obtain an understanding of the impairment analysis performed by Delphi in 2005 & 2006.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	11/6/2006	Corporate - Reviewed the impairment analysis supporting documents obtained from the client for 2005 & 2006 and gained an understanding of the process performed and the documentation process followed by Delphi.	3.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	11/6/2006	E&C - Met with G. Halleck to discuss any open items and to obtain clarifications on various topics relating to the testing of fixed assets.	1.3			A1
Saimoua	Omar Issam	OIS	Staff	11/6/2006	E&C - worked on various open items in the substantive testing of fixed assets and prepared a new open items list that was submitted to G. Halleck	3.6			A1
Schwandt	Lisa N.	LNS	Staff	11/6/2006	Corporate Interim-Created Cash lead sheet for the quarterly review.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	11/6/2006	E&C Interim-Reviewed CWIP Fixed Asset Reconciliations and documented our understanding.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	11/6/2006	Quarterly Review-Updated Bank Account Lead sheet for reconciliations received.	4.0			A1
Sheckell	Steven F.	SFS	Partner	11/6/2006	Preparation for Audit Committee meeting	1.4			A1
Sheckell	Steven F.	SFS	Partner	11/6/2006	Review View 6a template	1.2			A1
Sheckell	Steven F.	SFS	Partner	11/6/2006	Review planning memos	2.4			A1
Simpson	Jamie	JS	Senior Manager	11/6/2006	Preparation of discount rate memo for 2006 for pension and opeb.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/6/2006	Review of China ICFC summaries.	0.4			A1
Smith	Carolyn E.	CES	Staff	11/6/2006	Reviewed client folder re: 404 audit	1.0			A1
Smith	Christopher W.	CWS	Executive Director	11/6/2006	3rd quarter financial stmt analytics: review prior quarter request for J. Hegelmann.	0.4			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Communicated with P. O'Bee about our request of tooling schedules.	0.1			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Discussion with G. Imberger on one account payable account that does not reconcile and the issues why it's not reconciled.	0.6			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Discussion with L. Irrer to obtain an understanding of one account payable account that is not reconciled.	0.6			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Discussion with S. Craig on accounts payable and fixed assets questions.	0.7			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Reviewed and updated the open items list.	0.8			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Reviewed prepaid and other assets' documents that are provided by client.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Discussion with D. Chamarro on inventory reconciliations and went through the inventory audit program.	1.6			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Working on product line sales analysis.	0.3			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Worked on information that G. Imberger needed for Q3 SRM.	0.6			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Working on JE Testing.	0.8			A1
Yang	Jinglu	JY	Senior	11/6/2006	Meet with team members: K. Asher, A. Krabill and M. Boehm for audit overview.	0.5			A1
Yang	Jinglu	JY	Senior	11/6/2006	Discussed substantive test on Cash section with A. Ranney and L. Schwandt	0.6			A1
Yang	Jinglu	JY	Senior	11/6/2006	Reviewed quarterly workpapers on Prepaid expenses	0.9			A1
Yang	Jinglu	JY	Senior	11/6/2006	Discussed client background and work assignment with A. Ranney	1.1			A1
Yang	Jinglu	JY	Senior	11/6/2006	Reviewed Quarterly workpaper on Cash Receipt and Cash Reimbursement	4.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with M. Boehm regarding Total Hours by Division through September 29.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with J. Simpson regarding Budget to Actual.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with J. Simpson regarding budget status analysis as of 10.27.06.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with M. Boehm regarding Delphi Audit WIP.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with M. Boehm regarding Estimate to complete vs. ARMS 10.6.06.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Review Budget to Actual provided by V. Singleton.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Preparation of summary of Budget to Actual showing total hours by month incurred and total hours left in ARM's per J. Simpson.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Update budget status analysis as of 10.27.06 per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with M. Sakowski regarding E&Y New MAC Address for N. Yang.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with T. Manire regarding confirmation of M. Fitzpatrick's Information for Delphi badge and network access.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Preparation of email to M. Sakowski regarding confirmation of M. Fitzpatrick's network access.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Coordination of sending Delphi Form 8-K to R. Royall per K. Asher.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with team and M. Sakowski regarding Additional Cube.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Updates to Delphi contact list.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Asher	Kevin F.	KFA	Partner	11/7/2006	Attend 3rd quarter review Audit Committee meeting	1.9			A1
Asher	Kevin F.	KFA	Partner	11/7/2006	Review of the 2006 audit PASSA documentation	2.5			A1
Asher	Kevin F.	KFA	Partner	11/7/2006	Review of 3rd quarter significant accounting matters	3.1			A1
Barwin	Kristen N.	KNB	Staff	11/7/2006	E & S - Compile information in AWS to create open items document	4.2			A1
Barwin	Kristen N.	KNB	Staff	11/7/2006	Associate/disassociate What Could Go Wroongs to process in corporate AWS	2.2			A1
Barwin	Kristen N.	KNB	Staff	11/7/2006	Consolidate and reconcile Corporate AWS worksteps to walkthroughs	2.2			A1
Boehm	Michael J.	MJB	Manager	11/7/2006	Corporate Interim - Review of debt workpaper documentation, walkthrough and AWS worksteps.	1.2			A1
Boehm	Michael J.	MJB	Manager	11/7/2006	DPSS Interim - Discussion with J. Harbaugh regarding DPSS status.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/7/2006	DPSS Interim - Review of significant reserve testing documentation.	2.3			A1
Boehm	Michael J.	MJB	Manager	11/7/2006	DPSS Quarterly Review - Completion of Q3 checklist.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/7/2006	Discussions with E. Marold, A. Krabill, and S. Sheckell regarding view 6a in AWS.	0.7			A1
Boehm	Michael J.	MJB	Manager	11/7/2006	Revisions to ICFC based on A. Krabill and J. Simpson review.	1.3			A1
Boehm	Michael J.	MJB	Manager	11/7/2006	Review of Corporate Staffing matrix and determination of Corporate interim audit timing.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	11/7/2006	Steering-Performed audit interim procedures for accounts receivable.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/7/2006	Steering-Discussed the completion of interim audit procedures and the needed scheduling with M. Hatzfeld and G. Imberger.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/7/2006	Steering-Discussed with G. Imberger an issue regarding accruals and the possible implications of the issue at hand.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/7/2006	Steering-Updated open items list subsequent to G. Imberger's review of the list.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/7/2006	Steering-Discussed the modifications of AWS with G. Imberger.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	11/7/2006	Steering-Attained physical inventory documentation for the inventories observed in Athens, Alabama - finished documentation of inventories and incorporated the documents into AWS.	1.9			A1
Craig	Tashawna N.	TNC	Staff	11/7/2006	Preparation of email to P. O'Bee requesting support and explanations for reconciling items.	0.6			A1
Craig	Tashawna N.	TNC	Staff	11/7/2006	Met with M. Hatzfeld, G. Imberger, K. Tau, and D. Chamarro to discuss an action plan for completed Interim Testing	0.9			A1
Craig	Tashawna N.	TNC	Staff	11/7/2006	Revised and Updated Interim open items list for G. Imberger	1.4			A1
Craig	Tashawna N.	TNC	Staff	11/7/2006	Performed Interim Testing for Accounts Payable	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	11/7/2006	Draft new paragraph in Q3 tax summary review memorandum to describe discrete items.	0.6			A1

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DeMers	Laurie A.	LAD	Senior Manager	11/7/2006	Meet with C. Tosto to discuss proposed revisions to tax summary review memorandum for Q3.	0.5			A1
DeMers	Laurie A.	LAD	Senior Manager	11/7/2006	Debrief with J. Hegelmann regarding meeting with C. Tosto to discuss proposed revisions to tax summary review memorandum for Q3.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	11/7/2006	Meet with J. Hegelmann to discuss and address review notes on tax summary review memorandum for Q3 and suggest revisions to the memorandum.	2.1			A1
Fisher	Trudi L.	TLF	Staff	11/7/2006	Running ESS and EC to obtain Selected Entries file.	0.4			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Reviewing follow-up questions for Q3 journal entry review	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Documenting conclusion of management's testing of AR reserve controls	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Reviewing support for tooling program spending	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Following-up on open items for the AR reserve	0.3			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Following-up on open items for the warranty reserve	0.4			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Documenting results of test of controls for AR reserve process	0.7			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Reviewing management's testing of AR Reserve controls	0.8			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Testing of Tooling Rebills	0.9			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Documenting testing of warranty reserve	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/7/2006	Inclusion of Q3 FAS 144 review procedures in corporate SRM.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/7/2006	Review of final draft of Delphi scoping memo.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/7/2006	Review of steering Q3 working papers (warranty, legal, inventory and AR reserves.)	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/7/2006	Q3 - Edit the TRBC calculation revised for FIN 18 and agree that calculation to client prepared rate rec	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	11/7/2006	Q3 - Revise tax SRM	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/7/2006	Q3 - Work with L. DeMers to understand how ETR is calculated and presented on the SRM	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	11/7/2006	Q3 - Work with L. DeMers on additional revisions to the SRM - the contingency reserve paragraph and the discrete items paragraph	2.9			A1
Henning	Jeffrey M.	JMH	Partner	11/7/2006	AHG - complete review of 3rd qtr workpapers	1.9			A1
Henning	Jeffrey M.	JMH	Partner	11/7/2006	Delphi Audit Committee pre-conference call with B. Brust	0.6			A1
Henning	Jeffrey M.	JMH	Partner	11/7/2006	Attendance at Delphi Audit Committee teleconference	1.6			A1
Henning	Jeffrey M.	JMH	Partner	11/7/2006	Review audit workpapers for Powertrain division	0.4			A1
Henning	Jeffrey M.	JMH	Partner	11/7/2006	E&C - Complete review of 3qtr workpapers	1.6			A1
Henning	Jeffrey M.	JMH	Partner	11/7/2006	Coordination meeting with audit team regarding audit status and key deliverables	0.4			A1
Horner	Kevin John	KJH	Staff	11/7/2006	T&I Interim: Obtained workpapers from Delphi HQ to bring to T&I	0.4			A1
Horner	Kevin John	KJH	Staff	11/7/2006	T&I Interim: updated responses to review notes from J. Simpson relating to interim inventory testing	0.8			A1
Horner	Kevin John	KJH	Staff	11/7/2006	T&I Interim: clerically tested accuracy of the July perpetual listing	1.2			A1
Horner	Kevin John	KJH	Staff	11/7/2006	T&I Interim: completed gross margin by location analysis and updated explanations for significant changes	1.8			A1
Horner	Kevin John	KJH	Staff	11/7/2006	T&I Interim: completed documentation for cut-off testing for Rio Bravo location	1.9			A1
Imberger	Guido	GI	Senior Manager	11/7/2006	Saginaw - Review of open item list Draft by the team.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/7/2006	Review second draft of open items to be sent to Saginaw.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/7/2006	Saginaw - revise staffing schedule.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/7/2006	Saginaw - Discussion with K. Tau to create an open item list for points to ask for.	1.3			A1
Kearns	Matthew R.	MRK	Senior	11/7/2006	E&C - Reviewing investment interim audit work prepared by E&Y staff	0.8			A1
Kearns	Matthew R.	MRK	Senior	11/7/2006	E&C - Revising Q3 income statement analytic for E&C	0.8			A1

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Kearns	Matthew R.	MRK	Senior	11/7/2006	E&C - Updating balance sheet analytics for Q3 based on information received from A. Renaud	3.3			A1
Kearns	Matthew R.	MRK	Senior	11/7/2006	E&C -Preparing a reconciliation between Q3 E&C divisional analytics to Corporate consolidating schedule	4.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/7/2006	Review of DPSS interim workpapers.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/7/2006	Review of international location ASM's.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/7/2006	Discussions with S. Sheckell regarding AWS documentation.	1.3			A1
Marold	Erick W.	EWM	Senior	11/7/2006	Corporate - Discussed with N. Yang the status of Delphi's debt as it relates to bankruptcy.	1.6			A1
Marold	Erick W.	EWM	Senior	11/7/2006	Corporate - Assisted L. Schwandt in preparing a summary of debt balances on the corporate ledger.	2.6			A1
Marold	Erick W.	EWM	Senior	11/7/2006	Comparison of controls in AWS to Corporate walkthroughs to identify any additional walkthrough procedures.	2.1			A1
Marold	Erick W.	EWM	Senior	11/7/2006	Review of view 6a as it relates to the financial statement close process.	2.8			A1
Miller	Nicholas S.	NSM	Manager	11/7/2006	Reviewing the finalized listing of critical reports.	0.6			A1
Miller	Nicholas S.	NSM	Manager	11/7/2006	Packard - Time spent requesting data (including Q3 accounting memos) from C. Zerull.	0.1			A1
Miller	Nicholas S.	NSM	Manager	11/7/2006	Packard - Updating the Packard SRM for the Warren plant transformation documentation.	0.3			A1
Miller	Nicholas S.	NSM	Manager	11/7/2006	Packard - Closing review notes on the Q3 journal entry testing.	0.4			A1
Miller	Nicholas S.	NSM	Manager	11/7/2006	T&I - Organizing audit files and consolidating testing binders.	0.1			A1
Miller	Nicholas S.	NSM	Manager	11/7/2006	T&I - Clearing review notes from testing on the fixed asset process.	2.7			A1
Miller	Nicholas S.	NSM	Manager	11/7/2006	T&I - Reviewing testing of the E&O reserve.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	11/7/2006	T&I-Performed tests of controls within the Financial Statement Close Cycle.	2.8			A1
Pacella	Shannon M.	SMP	Manager	11/7/2006	Status call with C. Peterson re: NSJE Q3 procedures.	0.5			A1

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Peterson	Christopher A.	CAP	Manager	11/7/2006	Discuss output format with S. Pacella to ensure expectations of audit team are met.	0.3			A1
Peterson	Christopher A.	CAP	Manager	11/7/2006	Assemble DPSS Non Std Journal Entry CAAT output into desired Excel format.	2.9			A1
Ranney	Amber C.	ACR	Senior	11/7/2006	Corporate Interim-meeting with J. Lamb to obtain support for Corporate Fixed Asset testing.	0.8			A1
Ranney	Amber C.	ACR	Senior	11/7/2006	Corporate Interim-Meeting with N. Yang to discuss procedures to audit Corporate cash accounts.	1.1			A1
Ranney	Amber C.	ACR	Senior	11/7/2006	Quarterly Review-walking M. Boehm through the Q3 minority interest adjustment.	0.8			A1
Ranney	Amber C.	ACR	Senior	11/7/2006	Quarterly Review-Following-up on open items related to our tie-out of the Q3 footnotes.	1.6			A1
Ranney	Amber C.	ACR	Senior	11/7/2006	Quarterly Review-Performing required procedures to complete the third quarter review.	3.8			A1
Reddy	Smitha Pingli	SPR	Manager	11/7/2006	Discussion w/ L. DeMers re: tax summary memo for 3rd Q	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/7/2006	Drafted e-mail to response to Corporate to request to clarification on inventory capitalization of temporary workers	0.6			A1
Saimoua	Omar Issam	OIS	Staff	11/7/2006	Corporate - Met with M. Hatzfeld to design a work plan to test the FAS 144 Impairment analysis process.	2.4			A1
Saimoua	Omar Issam	OIS	Staff	11/7/2006	Corporate - Organized workpapers obtained for the FAS 144 analysis.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	11/7/2006	Corporate - FAS 144 analysis - prepared a E&Y coverage sheet for the impairment amounts to be tested.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	11/7/2006	E&C - Met with G. Halleck to obtain an update on open Items and presented new open items related to the fixed asset control testing.	0.8			A1
Saimoua	Omar Issam	OIS	Staff	11/7/2006	E&C - Performed control testing related to the fixed asset process and prepared an open items listing.	4.3			A1
Schwandt	Lisa N.	LNS	Staff	11/7/2006	Corporate Interim-Created debt lead sheet for the quarterly review and documented bank reconciliations.	4.3			A1
Schwandt	Lisa N.	LNS	Staff	11/7/2006	Updated Corporate walkthroughs on AWS.	2.0			A1

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Schwandt	Lisa N.	LNS	Staff	11/7/2006	Quarterly Review-Researched Hyperion for support for the quarterly binder.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	11/7/2006	Quarterly Review-Updated SRM Letter for revisions and changes.	0.9			A1
Sheckell	Steven F.	SFS	Partner	11/7/2006	Audit Committee meeting preparation	0.9			A1
Sheckell	Steven F.	SFS	Partner	11/7/2006	Audit Committee meeting attendance.	1.6			A1
Sheckell	Steven F.	SFS	Partner	11/7/2006	Review engagement economics and related staffing plans	2.6			A1
Sheckell	Steven F.	SFS	Partner	11/7/2006	Review planning memos	2.8			A1
Simpson	Jamie	JS	Senior Manager	11/7/2006	Discussion with S. Sheckell on engagement economics.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/7/2006	Review of TRAX summary of feedback for team for week of 11/3.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/7/2006	Review of October engagement economics analysis.	2.4			A1
Simpson	Jamie	JS	Senior Manager	11/7/2006	Discussion with A. Krabill regarding open planning items.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/7/2006	Review of consolidated ICFC	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/7/2006	Discussion with S. Sheckell on quarter status for divisions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/7/2006	Discussion with A. Ranney regarding Q3 status.	0.7			A1
Smith	Christopher W.	CWS	Executive Director	11/7/2006	Send non-audit services confirmations from foreign entities with list of notes to H. Aquino (signed off 10-16-06) - Tabbed confirmations for potential follow-up.	0.8			A1
Stille	Mark Jacob	MJS	Senior	11/7/2006	Travel time to Kokomo, IN for testing of Workstream application.	5.1			A1
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Discussion with D. Chamarro and S. Craig regarding what we need to change on the open items list.	0.3			A1
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Discussion with M. Hatzfeld, G. Imberger, D. Chamarro and S. Craig on staffing schedules.	0.8			A1
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Reviewed documentation obtained from client to determine open items.	1.2			A1
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Discussion with G. Imberger on open items list.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Reviewed and updated the revised open items list and went through the trial balance and all lead sheets to ensure we have requested any missing reconciliations and necessary supporting documentation.	2.9			A1
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Worked on JE Testing.	0.5			A1
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Working on product line analytics.	0.6			A1
Tosto	Cathy I.	CIT	Partner	11/7/2006	Follow-up on Q3 items including comments/revisions to SRM	2.3			A1
Yang	Jinglu	JY	Senior	11/7/2006	Discussed Hyperion system with L. Schwandt	0.4			A1
Yang	Jinglu	JY	Senior	11/7/2006	Discussed test of control procedure of Cash with A. Ranney	0.4			A1
Yang	Jinglu	JY	Senior	11/7/2006	Discussed Debt process with E. Marold.	0.5			A1
Yang	Jinglu	JY	Senior	11/7/2006	Reviewed workpaper on Prepaid expenses	1.8			A1
Yang	Jinglu	JY	Senior	11/7/2006	Reviewed workpaper on Fixed assets	2.1			A1
Yang	Jinglu	JY	Senior	11/7/2006	Reviewed workpaper on debt	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Correspondence with M. Boehm and J. Simpson regarding Estimate to complete vs. ARMS 10.6.06.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Preparation of summary of Packard, E&C, Saginaw and AHG October Time per M. Hatzfeld for budget purposes.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Preparation of Tax Hours Charged/Billed OOS through 10.27 per K. Asher and J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Correspondence with L. Schwandt regarding Hyperion Server Rebooted.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Check S. Sheckell v/m and communicate to Steve - T. Timko's message regarding SOX issues.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Retrieve and coordinate fax of Non-U.S. Valuation Allowance Summary Memo from workpapers per J. Hegelmann.	0.3			A1
Barwin	Kristen N.	KNB	Staff	11/8/2006	E & S - Discuss with C. Riedl open items	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/8/2006	E & S - Compile open items in AWS in spreadsheet	2.8			A1
Barwin	Kristen N.	KNB	Staff	11/8/2006	E & S - Review open items and create client assist list for C. Riedl	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	11/8/2006	Update corporate AWS What Could Go Wongs and controls	2.6			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	Corporate Interim - Discussed minority interest liability calculation with A. Ranney.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	Corporate Interim - Discussed Corporate PP&E procedures with N. Yang and reviewed related client-provided documentation.	2.2			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	DPSS Interim - Discussions with J. Harbaugh and A. Krabill regarding validation of Cuneo sales prior to implementation of SAP.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	Preparation of entity level comments for D. Bayles and J. Volek	0.4			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	Preparation of application testing control template for distribution to divisional teams.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	Revisions to ICFC based on S. Sheckell review.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	Quarterly Review - Discussed open items for Q3 review with A. Ranney.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	Conference call with S. Pacella regarding TSRS coordination of SAP application control testing and related preparation of application control summary.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/8/2006	Steering-Call with B. Kilgore regarding inventory explanations for interim testing	0.2			A1
Chamarro	Destiny D.	DDC	Staff	11/8/2006	Steering-Call with D. Huston discussing open items for interim testing	0.4			A1
Desai	Kaushali R.	KRD	Staff	11/8/2006	Documented non standard journal entry CAAT for C. Peterson for E&S division.	3.2			A1
Desai	Kaushali R.	KRD	Staff	11/8/2006	Documented non standard journal entry CAAT for C. Peterson for DPSS division.	3.9			A1
Fisher	Trudi L.	TLF	Staff	11/8/2006	Locate record accounts for SAP.	0.1			A1
Fisher	Trudi L.	TLF	Staff	11/8/2006	Call with C. Peterson to discuss SELECTED_ENTRIES log files	0.1			A1
Ford	David Hampton	DHF	Staff	11/8/2006	T&I - Ensuring that the interim worksteps for AR were complete and signing off on steps.	0.8			A1
Ford	David Hampton	DHF	Staff	11/8/2006	T&I - Review of management testing of revenue cycle.	2.6			A1
Ford	David Hampton	DHF	Staff	11/8/2006	T&I - Working on control testing for the revenue cycle documented conclusions and signed off on worksteps.	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Meeting with C. Tompkins to discuss inventory reserve for shrinkage	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Meeting with J. Juresek to discuss testing of reserve billing adjustment	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Documenting inventory shrink reserve	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Reviewing inventory shrinkage reserve schedules	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Documenting testing of tooling rebills	0.3			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Testing of Tooling spending	0.6			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Meeting with P. Cates to discuss tooling rebill testing	1.1			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Testing rebills for tooling program testing	2.1			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Expanding on explanations for journal entries	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Reviewing review notes for Q3 journal entry testing	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Documenting follow-up explanations for journal entry review	0.4			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Reformatting journal entries due to error in spreadsheet	1.0			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Meeting with G. Stevons to follow-up on Q3 journal entry explanations	1.2			A1
Harbaugh	James M.	JMH	Senior	11/8/2006	DPSS - Discussion with M. Boehm as to audit approach for E&O reserve calculation for Cuneo warehouse.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/8/2006	DPSS - Formatting E&O file to prepare for testing of Cuneo warehouse reserve.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/8/2006	DPSS - Performing alternate substantive procedures to test AR balance	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/8/2006	Review of latest bankruptcy news.	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/8/2006	Review of interim accrual working papers and AWS file.	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	11/8/2006	Q3 - Respond to e-mail from A. Krabill re: tax memo and planning meeting	0.1			A1
Henning	Jeffrey M.	JMH	Partner	11/8/2006	Status update with M. Hatzfeld re: E&C division matters	0.5			A1
Henning	Jeffrey M.	JMH	Partner	11/8/2006	E&S - Review SRM for 3rd qtr review	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: sent AWS sync file of engagement to N. Miller	0.2			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: updated the inventory lead schedule to include references to where we have audited significant account balances	0.7			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: Conference call with R. Shaft from Lockport to discuss the determination of direct labor hours and direct labor hours in use of the calculation of standard hours	0.8			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: meeting with D. Conlon to request items for our follow-up to clear interim inventory review notes	0.8			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: updated responses to review notes from K. Gerber relating to interim inventory testing	0.8			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: meeting with C. Tompkins to discuss the process for the annual physical inventory adjustment	0.9			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: Conference call with P. Patterson from Lockport location to discuss the calculation of standard rates for '06	1.1			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: tied out supporting documentation for the reconciliation of account S240077100 for our interim testing	1.2			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: updated documentation for he standard rates calculation schedule for Lockport based on information received from meetings with R. Shaft and R. Patterson	1.3			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: updated the documentation for the book-to-perpetual reconciliation and the calculation of the physical inventory adjustment based on meeting with C. Tompkins.	1.3			A1
Imberger	Guido	GI	Senior Manager	11/8/2006	Saginaw - Review of hours to the respective codes by TSRS for their IT support.	0.1			A1
Imberger	Guido	GI	Senior Manager	11/8/2006	Saginaw - Open items for Q3 - Call with P. O'Bee regarding tooling.	0.4			A1
Imberger	Guido	GI	Senior Manager	11/8/2006	Review of workpapers regarding non- standard journal entries at Saginaw division.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/8/2006	Reviewing fluctuation analysis of revenues per product line (Q3 2006 vs. Q3 2005) in Saginaw.	1.3			A1
Kearns	Matthew R.	MRK	Senior	11/8/2006	AHG - Preparing divisional status update for engagement executives including updating forecast to actual	2.2			A1
Kearns	Matthew R.	MRK	Senior	11/8/2006	E&C - Reviewing interim audit work performed by E&Y staff relating to investments and accounts receivable	3.8			A1
Kearns	Matthew R.	MRK	Senior	11/8/2006	E&C - Meeting with M. Hatzfeld and O. Saimoua to discuss Q3 open items	0.4			A1
Kearns	Matthew R.	MRK	Senior	11/8/2006	E&C -Updating Q3 review Quarterly Checklist for engagement executive updates	0.7			A1
Kearns	Matthew R.	MRK	Senior	11/8/2006	E& C - Updating SRM based on comments from engagements executives	0.8			A1
Kearns	Matthew R.	MRK	Senior	11/8/2006	E& C - Meeting with A Renaud to discuss Q3 open items	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/8/2006	Final review of the DPSS Q3 workpapers.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/8/2006	Discussions with E. Marold regarding AWS documentation re: view 6a.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/8/2006	Review of the revised ICFC.	1.3			A1
Marold	Erick W.	EWM	Senior	11/8/2006	Review of view 6a as it relates to the SFAS 133 process - adjusted WCGW's as appropriate.	2.6			A1
Marold	Erick W.	EWM	Senior	11/8/2006	Review of view 6a as it relates to the supplemental compensation accrual.	2.7			A1
Marold	Erick W.	EWM	Senior	11/8/2006	Review of view 6a as it relates to the monitoring and recording of debt.	3.1			A1
Miller	Nicholas S.	NSM	Manager	11/8/2006	Corporate - Time spent with J. Nicol to discuss the healthcare accrual process with him and get him started on the substantive testing.	1.6			A1
Miller	Nicholas S.	NSM	Manager	11/8/2006	T&I - Review of management's testing of the financial statement close cycle and updating the control summary document.	3.2			A1
Miller	Nicholas S.	NSM	Manager	11/8/2006	T&I - Review of inventory controls testing, signing off workpapers and updating the documentation in the control summary document.	6.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	11/8/2006	Corporate-Met with A. Ranney regarding Health Care accrual testing.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	11/8/2006	Corporate-Met with S. Kappler regarding Healthcare-Accrual testing.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	11/8/2006	Reviewed Healthcare Accrual walkthroughs.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	11/8/2006	Documented healthcare accrual testing.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	11/8/2006	Corporate-Performed Healthcare accrual testing.	4.6			A1
Pacella	Shannon M.	SMP	Manager	11/8/2006	Preparation of emails to D. Huffman, M. Stille, K. Cash, A. Tanner, T. Ellis, and C. Peterson to instruct them to reverse hours out of audit code into advisory code for August and September.	1.2			A1
Peterson	Christopher A.	CAP	Manager	11/8/2006	Fix crosstab query issues noted in EC and ESS CAATs.	0.6			A1
Peterson	Christopher A.	CAP	Manager	11/8/2006	Revisions to DPSS batches based on detail review of final batches.	0.6			A1
Peterson	Christopher A.	CAP	Manager	11/8/2006	Give instruction to K. Desai on CAAT review documentation assembly and review process.	1.1			A1
Peterson	Christopher A.	CAP	Manager	11/8/2006	Instructed K. Desai on how to review future division batches using DPSS as example.	1.2			A1
Peterson	Christopher A.	CAP	Manager	11/8/2006	Run E&S non std JE CAAT	2.1			A1
Peterson	Christopher A.	CAP	Manager	11/8/2006	Run E&C non std JE CAAT	2.3			A1
Peterson	Christopher A.	CAP	Manager	11/8/2006	Review all DPSS non std JE logs and lead sheet using hardcopy logs.	2.4			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Corporate Interim-Discussing Derivative testing support with C. Adams.	0.7			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Corporate Interim-Discussing audit procedures of the Healthcare IBNR accrual with J. Nicol.	0.8			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Dayton Interim-Updating Control Testing Summary Conclusions schedule for the PwC team.	0.4			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Dayton Interim-Walking through open items related to the DSC interim audit with J. Simpson.	1.4			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Updating AWS for the correct controls.	1.9			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Quarterly Review-Discussing the Minority Interest Adjustment recorded during Q3 with R. Reimink.	0.4			A1

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Ranney	Amber C.	ACR	Senior	11/8/2006	Quarterly Review-Walking M. Boehm through the status of the Q3 review.	0.7			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Quarterly Review-Auditing the Sector Realignment.	1.3			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Quarterly Review-Performing procedures to complete the Q3 review.	3.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/8/2006	Prepare a list to benchmark testing between E&C and AHG and to come up with a combined testing strategy.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	11/8/2006	Corporate - Reviewed Delphi's impairment policy and verified the impairment process performed by Delphi is in accordance with policy.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	11/8/2006	Corporate - Reviewed the impairment analysis charge prepared by KPMG for 2005 and gained an understanding of the process performed.	2.3			A1
Saimoua	Omar Issam	OIS	Staff	11/8/2006	Corporate - Reviewed the supporting documents prepared by Delphi for the 2006 Impairment analysis and reconciled the supporting documents to the impairment worksheet.	4.1			A1
Schwandt	Lisa N.	LNS	Staff	11/8/2006	Corporate Interim-Received support from Hyperion for the segment realignment.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	11/8/2006	Corporate Interim-Documented Debt workpapers for understanding of the reconciliations.	5.1			A1
Schwandt	Lisa N.	LNS	Staff	11/8/2006	Dayton Interim-Updated shipping point information in workpapers for the Dayton Division.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	11/8/2006	Quarterly Review-Received support from Hyperion for the segments for the quarterly review.	0.9			A1
Sheckell	Steven F.	SFS	Partner	11/8/2006	Review planning memos	2.4			A1
Simpson	Jamie	JS	Senior Manager	11/8/2006	Discussion with A. Ranney on open items for Dayton.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/8/2006	Preparation of email to K. Asher on tax hours incurred.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/8/2006	Discussion with S. Sheckell on Brazil fees.	0.5			A1

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Simpson	Jamie	JS	Senior Manager	11/8/2006	Discussion with A. Ranney on Q3 open items.	0.6			A1
Stille	Mark Jacob	MJS	Senior	11/8/2006	Kick-off meeting with D. Keene, C. Bailey, and C. Reidl for Workstream testing.	0.6			A1
Stille	Mark Jacob	MJS	Senior	11/8/2006	Meeting with D. Keene, T. Goergens, P. Stout, and C. Reidl around backups and requested Unix documentation.	0.4			A1
Stille	Mark Jacob	MJS	Senior	11/8/2006	Walkthrough of data center with M. Thompson, T. Jones, D. Keene, and K. Kuffell.	0.5			A1
Stille	Mark Jacob	MJS	Senior	11/8/2006	Testing, sample selection, follow-up with T. Jones for program change accordingly.	1.5			A1
Stille	Mark Jacob	MJS	Senior	11/8/2006	Walkthroughs of logical access with D. Keene, T. Brinkley, C. McDaniel, J. Fant, and T. Jones.	2.2			A1
Stille	Mark Jacob	MJS	Senior	11/8/2006	Documentation of walkthroughs for Workstream application.	2.3			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with B. Kilgore about our request on the accrual and consigned account payables accounts.	0.3			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with L. Irrer on support for prepaid expenses.	0.4			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with G. Imberger on audit status.	0.6			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with D. Huston on journal entries that we need support for.	0.1			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Updated JE testing explanations after discussion with G. Imberger.	0.2			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Call with R. Macola, L. Irrer, and D. Huston for Q3 open items requested.	0.4			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with D. Huston on the JE support that he provided.	0.4			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with R. Macola on product line sales analysis.	0.4			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with G. Imberger on issues found in JE testing.	0.6			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with G. Imberger about the questions that he has on JE testing.	0.7			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Documented explanations obtained from client in regards to product line analytics.	0.9			A1

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Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Documentation and discussion with G. Imberger on product sales analysis.	1.2			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Reviewed and documented journal entry testing.	1.8			A1
Yang	Jinglu	JY	Senior	11/8/2006	Reviewed walkthrough file of Debt	1.1			A1
Yang	Jinglu	JY	Senior	11/8/2006	Meeting with J. Lamb and A. Ranney regarding Fixed Assets.	1.2			A1
Yang	Jinglu	JY	Senior	11/8/2006	Reviewed Delphi AWS file and related audit procedure	1.6			A1
Yang	Jinglu	JY	Senior	11/8/2006	Reviewed walkthrough file of Fixed assets	2.1			A1
Aquino	Heather	HRA	Client	11/9/2006	Update Delphi Pre-approval Summary per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	11/9/2006	Correspondence with A. Krabill, T. Bishop and J. Hasse regarding Travel Details - France Closing Meeting.	0.3			A1
Aquino	Heather	HRA	Serving Associate Client	11/9/2006	Assist C. Tosto with network connection issues while on-site.	0.1			A1
Aquino	Heather	HRA	Serving Associate Client	11/9/2006	Conference room scheduling for S. Pacella and A. Krabill.	0.1			A1
Aquino	Heather	HRA	Serving Associate Client	11/9/2006	Coordination of Update for FAS 133 meeting.	0.1			A1
Aquino	Heather	HRA	Serving Associate Client	11/9/2006	Correspondence with M. Sakowski regarding E&Y MAC Addresses.	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	11/9/2006	Coordination of N. Yang Access Badge with Nicole.	0.3			A1
Barwin	Kristen N.	KNB	Staff	11/9/2006	E & S - Update AWS open items document	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/9/2006	E & S - Update Summary Review Memo for E & S 3rd Quarter review	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/9/2006	E & S - Document proper posting into unapplied cash account.	1.8			A1
Barwin	Kristen N.	KNB	Staff	11/9/2006	E & S - Create spreadsheet with open items and send to C. Riedl of E&S for requests	2.8			A1
Barwin	Kristen N.	KNB	Staff	11/9/2006	Revise corporate AWS What Could Go Wongs and controls	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	11/9/2006	Update corporate AWS What Could Go Wongs and controls for income tax	1.8			A1
Boehm	Michael J.	MJB	Manager	11/9/2006	Corporate Interim - Discussions with N. Yang and J. Volek regarding cash reconciliations.	0.7			A1
Boehm	Michael J.	MJB	Manager	11/9/2006	Corporate Interim - Discussion with J. Volek and R. Reimenik regarding minority interest adjustment.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/9/2006	DPSS Interim - Discussion with J. Harbaugh regarding Cuneo E&O reserve testing.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/9/2006	E&S Interim - Discussed NRE calculation with A. Jackson, M. McWhorter and C. Lebeau.	1.2			A1
Boehm	Michael J.	MJB	Manager	11/9/2006	Discussion with J. Volek regarding SAP to eTBR reconciliation process.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/9/2006	Meeting with D. Bayles to discuss SAP-eTBR-Hyperion reconciliation process.	1.1			A1
Boehm	Michael J.	MJB	Manager	11/9/2006	Modifications to View 6a in AWS.	3.4			A1
DeMers	Laurie A.	LAD	Senior Manager	11/9/2006	Revise paragraph in tax summary review memorandum for Q3 relating to non-U.S. valuation allowance, including describing the Company's alternative approach.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	11/9/2006	Discussion with J. Hegelmann regarding revised paragraph in tax summary review memorandum for Q3 relating to non-U.S. valuation allowance.	0.2			A1
Desai	Kaushali R.	KRD	Staff	11/9/2006	Documented non standard journal entry CAAT for C. Peterson for E&S division.	2.9			A1
Desai	Kaushali R.	KRD	Staff	11/9/2006	Documented non-standard journal entry for C. Peterson for E&C division.	3.3			A1
Ford	David Hampton	DHF	Staff	11/9/2006	T&I - Reviewed management testing of revenue controls	1.1			A1
Ford	David Hampton	DHF	Staff	11/9/2006	T&I - Filling out the control summery sheet for the revenue cycle.	1.9			A1
Ford	David Hampton	DHF	Staff	11/9/2006	T&I - Performed testing of controls around the revenue cycle.	2.4			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Meeting with J. Jurasik to discuss AR billings reserve adjustment and obtain support for the reserve	2.3			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Documenting inventory reserve TOC procedures	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Meeting with C. Tompkins to discuss inventory shrink reserve calculation for non-productive inventory	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Documenting Inventory Shrink reserve process	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Reviewing standard costs with J. Simpson.	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Following-up on open items for the billings reserve adjustment testing	0.3			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Documenting warranty reserve testing	0.4			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Discussion reserve testing (inventory, AR, E&O) with J. Simpson.	2.9			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Meeting with B. Kolb to discuss impairment journal entries recorded during Q3	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Documenting journal entry explanation for Q3	0.3			A1
Harbaugh	James M.	JMH	Senior	11/9/2006	DPSS - Synchronizing AWS.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/9/2006	DPSS - Obtaining open requests from R. Nedadur.	1.2			A1
Harbaugh	James M.	JMH	Senior	11/9/2006	DPSS- Clearing review notes related to inventory	1.9			A1
Harbaugh	James M.	JMH	Senior	11/9/2006	DPSS - Coordination with P. Wan to obtain open requests.	2.1			A1
Harbaugh	James M.	JMH	Senior	11/9/2006	DPSS - Clearing review notes relating to AR Allowance	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Call with D. Brewer and J. Nolan relative to status of ACS data file request, E&Y CAAT procedures to be performed upon receipt.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Discussion with O. Saimoua to obtain update on status of interim AR procedures.	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Discussion with M. Kearns to obtain update on PP&E audit testing.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Discussion with J. Brooks to provide audit status update.	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Review of interim inventory working papers.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Review of interim accrual working papers.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/9/2006	Q3 - E-mail C. Tosto revised SRM for review	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/9/2006	Q3 - Call with J. Erickson for assistance with variance analysis on tax expense since E&Y does not have history on 2005 activity	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/9/2006	Q3 - Revisions to Q3 SRM re: other paragraph on material weakness and alternative procedures used instead of documented procedures	0.4			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: discussed contract received for GM-Fairfax relating to pay-on-production agreement with N. Miller.	0.3			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: sent sync file of AWS engagement to N. Miller.	0.3			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: answered questions from N. Miller regarding our review of management's testing of inventory test of controls	0.4			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: discussed review of management's testing for the inventory cycle with N. Miller.	0.4			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: worked with G. Stevons to obtain electronic files of the 9/30/06 trial balances for trial balance 1220 and 1230	0.4			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: discussed standard cost development schedule for Lockport with J. Simpson.	0.7			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: Call with R. Shaft from Lockport to discuss support received for the calculation of labor rates used in the standard cost rates development schedule	0.9			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: tied out breakdown of overhead costs for Lockport location to the 1230 trial balance to see what accounts have been included in overhead pool	1.2			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: worked on clearing review notes from K. Gerber and J. Simpson relating to inventory testing	2.1			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: worked on testing of the standard cost rates development schedule for Lockport location	2.2			A1
Kearns	Matthew R.	MRK	Senior	11/9/2006	E&C - Updating forecast to actual schedule	1.1			A1
Kearns	Matthew R.	MRK	Senior	11/9/2006	E&C - Preparing divisional status schedule	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	11/9/2006	E&C -Preparing interim test of controls open items list	2.3			A1
Kearns	Matthew R.	MRK	Senior	11/9/2006	E&C - Preparing interim substantive open items list	3.2			A1
Kearns	Matthew R.	MRK	Senior	11/9/2006	Meeting with J. Brooks of E&C to discuss E&Y Q3 review and interim audit status	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2006	E&S - Conference call with A. Jackson, M. McWhorter, E. Marold and M. Boehm to discuss audit status and matters relating to capitalized ER&D.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2006	Meeting with D. Bayles, M. Fawcett, M. Boehm and E. Marold to discuss ledger to ETBR reconciliations.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2006	Preparing agenda's for European closing meeting to be distributed to attendees.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2006	Preparation of slide deck for European closing meetings.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2006	Review of AWS items (view 6a).	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2006	Preparation of the supporting schedule for the scoping memo.	2.1			A1
Marold	Erick W.	EWM	Senior	11/9/2006	E&S - Conference call with E. Marold, M. Boehm, A. Krabill, M. McWhorter, and A. Jackson to discuss Q4 accounting for NRE.	0.7			A1
Marold	Erick W.	EWM	Senior	11/9/2006	Discussion with D. Bayles, A. Krabill, and M. Boehm regarding reconciliation of SAP to Hyperion.	1.4			A1
Marold	Erick W.	EWM	Senior	11/9/2006	Planning - Reviewed GAM regarding ASM requirements and assembled a package for independent partner review.	2.4			A1
Marold	Erick W.	EWM	Senior	11/9/2006	Planning - Performed an overall review of view 6a prior to providing printed documents for partner review.	3.4			A1
Miller	Nicholas S.	NSM	Manager	11/9/2006	T&I - Update of the controls summary document for the payroll cycle, the financial statement close cycle and the revenue cycle.	3.2			A1
Miller	Nicholas S.	NSM	Manager	11/9/2006	T&I - Review and final sign-off of the expenditure cycle testing, including controls testing and substantive testing, and closing all review notes.	4.8			A1

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Nicol	Jeremy M.	JMN	Staff	11/9/2006	Corporate-Documented Healthcare Accrual Testing.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	11/9/2006	Corporate-Met with S. Kappler regarding Healthcare Accrual	1.8			A1
Nicol	Jeremy M.	JMN	Staff	11/9/2006	Corporate-Performed Healthcare Accrual Testing.	4.2			A1
Nicol	Jeremy M.	JMN	Staff	11/9/2006	T&I-Performed expenditure cycle testing.	1.9			A1
Peterson	Christopher A.	CAP	Manager	11/9/2006	Run T&I Non Std JE queries.	2.1			A1
Peterson	Christopher A.	CAP	Manager	11/9/2006	Run E&C Non Std JE queries.	2.4			A1
Peterson	Christopher A.	CAP	Manager	11/9/2006	Review Non Std JE lead sheets for DPSS and ES.	2.6			A1
Peterson	Christopher A.	CAP	Manager	11/9/2006	Troubleshoot errors in divisions E&C and T&I ACL batch files (and re-run).	2.7			A1
Rothmund	Mario Valentin	MVR	Senior	11/9/2006	Discussed strategy of AHG test of controls procedures with M. Kearns	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	11/9/2006	Met with M. Kloss/ M. Schultz to discuss the request of FG inventory (Material/ Labor/ OH) analysis	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/9/2006	E&C - Prepared with M. Kearns, the open item list relating to inventory for the executive presentation	1.8			A1
Saimoua	Omar Issam	OIS	Staff	11/9/2006	Corporate - Met with M. Hatzfeld to discuss the open items for FAS 144.	0.9			A1
Saimoua	Omar Issam	OIS	Staff	11/9/2006	Corporate - Created an open items list for the client related to FAS 144.	0.7			A1
Saimoua	Omar Issam	OIS	Staff	11/9/2006	Corporate - Met with W. Tilotti and M. Hatzfeld to discuss the open Items on The FAS 144 impairment analysis.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	11/9/2006	Corporate - Created an E&Y memo explaining Delphi's process in preparing the FAS 144 impairment analysis and the steps performed by E&Y.	4.3			A1
Schwandt	Lisa N.	LNS	Staff	11/9/2006	Corporate Interim-Documented Debt workpapers for understanding of bank reconciliations.	2.2			A1
Schwandt	Lisa N.	LNS	Staff	11/9/2006	Corporate Interim-Received support from Hyperion for the segment realignment and reconciled balances to reflect the realignment changes.	5.8			A1
Sheckell	Steven F.	SFS	Partner	11/9/2006	Review entity level framework	1.2			A1

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Sheckell	Steven F.	SFS	Partner	11/9/2006	Review planning memos	1.6			A1
Sheckell	Steven F.	SFS	Partner	11/9/2006	Discuss various tax topics with tax team	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/9/2006	Discussion with K. Gerber regarding AR reserves including pricing reserves.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/9/2006	Review of warranty reserve support documentation for Thermals with K. Gerber.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/9/2006	General review of E&O inventory workpapers for Thermals.	1.3			A1
Simpson	Jamie	JS	Senior Manager	11/9/2006	Review of Thermals inventory standards analysis.	1.3			A1
Simpson	Jamie	JS	Senior Manager	11/9/2006	Review of Thermals Q3 workpapers.	2.1			A1
Stille	Mark Jacob	MJS	Senior	11/9/2006	Documentation of DITGC for Workstream application.	1.5			A1
Tosto	Cathy I.	CIT	Partner	11/9/2006	SRM revisions	0.3			A1
Yang	Jinglu	JY	Senior	11/9/2006	Obtain Delphi Security Badge.	0.3			A1
Yang	Jinglu	JY	Senior	11/9/2006	Discussed Cash & Fixed assets issues with M. Boehm	0.6			A1
Yang	Jinglu	JY	Senior	11/9/2006	Discussed Cash issues with J. Volek and B. Dotson	1.6			A1
Yang	Jinglu	JY	Senior	11/9/2006	Worked on bank reconciliations obtained from client	2.1			A1
Yang	Jinglu	JY	Senior	11/9/2006	Worked on fixed assets substantive test	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Correspondence with M. Kearns regarding staffing, specifically for M. Rothmund.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Update contact list for new Brazil partner.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Preparation of email to timely locations regarding Delphi - Management's 404 Round 2 testing instructions and timing schedule per J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Package distribution of Kokomo workpapers received via mail.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Communication with S. Sheckell and T. Bishop regarding Delphi CPE Sponsorship.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Coordination of Meeting w/E&Y to discuss state taxes.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Coordination of ordering November 2006 BoardMatters Quarterly and Insights - Emerging Best Practices in Risk Management for Delphi per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Correspondence with G. Imberger regarding workpapers for J. Henning.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Delivery of workpapers to J. Henning per G. Imberger.	0.5			A1
Asher	Kevin F.	KFA	Partner	11/10/2006	Review of the audit planning scope memo and the liability PASSA documentation	3.1			A1
Barwin	Kristen N.	KNB	Staff	11/10/2006	E & S - Document cutoff testing for Mexico plants	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/10/2006	E & S - Document proper classification of unapplied cash	1.8			A1
Barwin	Kristen N.	KNB	Staff	11/10/2006	E & S - Document workpaper references for controls	1.8			A1
Barwin	Kristen N.	KNB	Staff	11/10/2006	E & S - Trace and Agree counts done for Mexico plant inventories	1.8			A1
Barwin	Kristen N.	KNB	Staff	11/10/2006	E & S - Verify Inventory for Mexico plants has been fully documented	1.8			A1
Boehm	Michael J.	MJB	Manager	11/10/2006	Corporate Interim - Review of cash open items listing.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/10/2006	Corporate Interim - Review of PP&E open items listing.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/10/2006	Corporate Interim - Documentation of minority interest adjusting entry and related discussion with R. Remeinik.	2.4			A1
Boehm	Michael J.	MJB	Manager	11/10/2006	Discussions with N. Miller regarding PP&E testing for T&I and Packard divisions.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/10/2006	Coordination of Corporate framework meeting.	0.1			A1
Boehm	Michael J.	MJB	Manager	11/10/2006	Preparation and accumulation of ASM attachments	0.4			A1
Boehm	Michael J.	MJB	Manager	11/10/2006	Modifications to View 6a in AWS.	0.7			A1

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Floyd	Paul	PF	Staff	11/10/2006	Saginaw - clearing up questions from K. Tau regarding inventory	0.2			A1
Floyd	Paul	PF	Staff	11/10/2006	Saginaw - Preparing inventory memo.	0.6			A1
Ford	David Hampton	DHF	Staff	11/10/2006	Packard - Reviewing reconciliation and support for intercompany reconciliation.	1.3			A1
Harbaugh	James M.	JMH	Senior	11/10/2006	DPSS - Clearing review notes relating to controls testing from first visit	1.4			A1
Harbaugh	James M.	JMH	Senior	11/10/2006	DPSS - Obtaining requested items from P. Wan.	1.4			A1
Harbaugh	James M.	JMH	Senior	11/10/2006	DPSS - Clearing review notes relating to E&O reserve	2.3			A1
Harbaugh	James M.	JMH	Senior	11/10/2006	DPSS - Clearing review notes relating to warranty reserves	3.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/10/2006	Q3 - Forward SRM to A. Krabill for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/10/2006	Q3 - change conclusion in SRM on non-U.S. controls issues	0.1			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: discussed detail received for account S2400801 - work in process with J. Simpson.	0.2			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: received the calculation for the capitalization of standard cost variances electronically from D. Conlon	0.2			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: updated inventory cycle open items list	0.2			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: received the physical inventory adjustment for '05 from D. Conlon to compare to the '06 adjustment for our inventory testing	0.3			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: updated responses to review notes relating to inventory interim testing	0.3			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: discussed July capitalization of standard cost variances calculation with J. Simpson.	0.4			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: met with C. Tompkins to discuss in-transit inventory account reconciliation.	0.4			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: tied out the September reconciliation of SAP controlled inventory accounts	0.7			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: updated the inventory turnover by location analysis for explanations to variances that met our scope	0.8			A1

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Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: tested July standard cost variance capitalization calculation	3.9			A1
Imberger	Guido	GI	Senior Manager	11/10/2006	Saginaw - Arrange workpapers to be sent to the J. Henning for his review.	0.7			A1
Imberger	Guido	GI	Senior Manager	11/10/2006	Saginaw - Review timing of PwC test of controls on behalf of management.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/10/2006	Prepare an open item list/status of the Saginaw division including estimate to complete by request from the partner.	3.3			A1
Kearns	Matthew R.	MRK	Senior	11/10/2006	E&C - Updating forecast to actual schedule	0.4			A1
Kearns	Matthew R.	MRK	Senior	11/10/2006	E&C - Updating interim open items list relating	1.6			A1
Kearns	Matthew R.	MRK	Senior	11/10/2006	E&C - Preparing audit schedules of warranty	4.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/10/2006	Review of status of interim audit procedures for the E&S division.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/10/2006	Review of international ICFC's.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/10/2006	Edits to the scoping memo.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	11/10/2006	Edits to the PASSA forms to prepare them for independent partner review.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/10/2006	Preparation of the supporting schedule for the scoping memo.	2.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/10/2006	Review of the revised TRM.	0.8			A1
Marold	Erick W.	EWM	Senior	11/10/2006	Corporate - Met with S. Kappler and J. Nicol to discuss SAS 70 participant requests.	1.4			A1
Marold	Erick W.	EWM	Senior	11/10/2006	Corporate - Reviewed Healthcare IBNR accrual with J. Nicol and determined appropriate audit procedures.	2.4			A1
Marold	Erick W.	EWM	Senior	11/10/2006	Updated AWS to reflect changes to PASSA's as requested by K. Asher.	2.3			A1
Miller	Nicholas S.	NSM	Manager	11/10/2006	T&I - Review of inventory control testing documentation.	0.5			A1
Miller	Nicholas S.	NSM	Manager	11/10/2006	T&I - Meeting with J. Simpson to discuss her questions on the controls summary document.	0.5			A1
Miller	Nicholas S.	NSM	Manager	11/10/2006	T&I - Reviewing and updating incomplete sections of the controls summary document.	2.1			A1

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Miller	Nicholas S.	NSM	Manager	11/10/2006	T&I - Meeting with C. Tomkins and D. Conlon to discuss the additional labor costs related to training temporary employees, and the impact they had on Q3 inventory variance capitalization.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	11/10/2006	Corporate-Met with S. Kappler regarding Healthcare Accrual.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	11/10/2006	Corporate-Review Third Party Documentation for Healthcare Accruals.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	11/10/2006	Corporate-Documented Healthcare Accruals for the unit.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	11/10/2006	Corporate-Performed testing for Health Care Accruals.	3.2			A1
Pacella	Shannon M.	SMP	Manager	11/10/2006	Discuss with J. Simpson access to master files and testing procedures to be performed.	0.3			A1
Peterson	Christopher A.	CAP	Manager	11/10/2006	Finalize review of Non Std JE CAAT output for divisions T&I and E&C.	2.9			A1
Reddy	Smitha Pingli	SPR	Manager	11/10/2006	Scheduling issues for tax meeting.	0.3			A1
Schwandt	Lisa N.	LNS	Staff	11/10/2006	Corporate Interim-Documented Debt workpapers for the interest reasonableness test and created spreadsheets for the test.	2.7			A1
Schwandt	Lisa N.	LNS	Staff	11/10/2006	Corporate Interim-Documented Cash workpapers for support received from the client regarding cash accounts.	4.8			A1
Sheckell	Steven F.	SFS	Partner	11/10/2006	Discuss various tax topics with tax team	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/10/2006	Review of T&I Interim workpapers.	2.8			A1
Simpson	Jamie	JS	Senior Manager	11/10/2006	Review of Thermals control documentation and conclusions.	3.1			A1
Stille	Mark Jacob	MJS	Senior	11/10/2006	Follow-up with K. Kuffell to obtain data center listing and review.	0.3			A1
Stille	Mark Jacob	MJS	Senior	11/10/2006	Travel time from Kokomo, IN.	5.1			A1
Thomas	Heather M.	HMT	Manager	11/10/2006	Change management testing	1.4			A1
Thomas	Heather M.	HMT	Manager	11/10/2006	Completion of logical access testing - new, modified, terminated user testing, sensitive access testing.	3.5			A1
Aquino	Heather	HRA	Client Serving Associate	11/11/2006	Work on actual hours incurred analysis through 9.29 to move OOS time on September invoice.	0.6			A1

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Pacella	Shannon M.	SMP	Manager	11/12/2006	Preparation of email to C. Peterson re: AR CAAT status, scheduled meeting with J. Simpson to discuss SOD procedures, DGL testing issues and application control budget.	0.5			A1
Pacella	Shannon M.	SMP	Manager	11/12/2006	Gain access to PwC's application control testing procedures repository. Obtain an understanding of how to navigate through the site and began to review some testing documentation per reliance strategy.	2.7			A1
Rothmund	Mario Valentin	MVR	Senior	11/12/2006	E&C - Performed procedures on inventory price testing (RM)	4.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2006	Correspondence with J. Simpson regarding Delphi Budget to Actual.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2006	Correspondence with S. Pacella and A. Krabill regarding Update to international entity log.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2006	Update international entity log per S. Pacella and A. Krabill.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2006	Preparation of T. Timko status agenda per S. Sheckell.	0.5			A1
Asher	Kevin F.	KFA	Partner	11/13/2006	Review of audit planning work papers	1.6			A1
Barwin	Kristen N.	KNB	Staff	11/13/2006	E&S - Discuss with M. Boehm regarding cycle counts done at Kokomo	0.4			A1
Barwin	Kristen N.	KNB	Staff	11/13/2006	E&S - Trace and agree test counts to final inventory report for Mexican plant Remir	1.4			A1
Barwin	Kristen N.	KNB	Staff	11/13/2006	E&S - Trace and agree test counts to final inventory report for Mexican Delnosa 5&6	1.8			A1
Barwin	Kristen N.	KNB	Staff	11/13/2006	E&S - Prepare Client Assist List for C. Riedl regarding open interim testing and SAS 65 testing	2.6			A1
Barwin	Kristen N.	KNB	Staff	11/13/2006	E&S - Document cutoff testing for Mexico plants 5 &6.	2.8			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	Corporate Interim - Accumulation of information related to intercompany account balances and policies at E&S and DPSS.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	DPSS Interim - Reviewed DPSS open item status with J. Harbaugh.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/13/2006	DPSS Interim - Documentation of meeting minutes from DPSS TDPE.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	DPSS Interim - Provided divisional audit status update to A. Krabill and S. Sheckell in preparation for meeting with T. Timko.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	E&S Interim - Discussed intercompany workpaper documentation with E. Marold and K. Barwin.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	E&S Interim - Provided update of divisional audit status and issues to S. Sheckell and A. Krabill in preparation for meeting with T. Timko.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	E&S Interim - Performed review of management testing of fixed asset documentation.	1.3			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	Quarterly Review - Revisions to Corporate ASM	0.8			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	Quarterly Review - Review of 3rd Quarter 10Q footnote documentation.	3.9			A1
Chamarro	Destiny D.	DDC	Staff	11/13/2006	Steering-Performed interim audit procedures relating to inventory reconciliations.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/13/2006	Steering-Consolidated the working papers for physical inventories that were performed at the various plants.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	11/13/2006	Steering-performed inventory costing procedures for interim testing.	1.7			A1
Chamarro	Destiny D.	DDC	Staff	11/13/2006	Steering-Completed the Quarter 3 consolidating schedule for the Steering division, this included tying Hyperion Trial Balance numbers to our Quarter 3 analytics and to the divisions general ledger.	3.3			A1
Fitzpatrick	Michael J.	MJF	Partner	11/13/2006	Discussions with S. Sheckell and A. Krabill regarding the ASM and various related planning documents.	2.3			A1
Fitzpatrick	Michael J.	MJF	Partner	11/13/2006	Review of Q3 workpapers	3.1			A1
Gerber	Katherine A.	KAG	Senior	11/13/2006	T&I - Following-up on open items for warranty reserve	0.1			A1
Harbaugh	James M.	JMH	Senior	11/13/2006	ACS - Reviewing staff memo regarding ACS testing of controls.	1.9			A1
Harbaugh	James M.	JMH	Senior	11/13/2006	ACS - Explaining work program to E. Simpson	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Harbaugh	James M.	JMH	Senior	11/13/2006	DPSS- Completing DPSS documentation for manager review	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/13/2006	Work on draft of audit plan for year end	0.4			A1
Henning	Jeffrey M.	JMH	Partner	11/13/2006	Debrief with S. Sheckell re: audit status agenda for Delphi weekly meeting	0.7			A1
Henning	Jeffrey M.	JMH	Partner	11/13/2006	Review of Delphi engagement planning documentation with independent partner	2.4			A1
Horner	Kevin John	KJH	Staff	11/13/2006	Packard Interim: answered questions from N. Miller relating to journal entry review	0.2			A1
Horner	Kevin John	KJH	Staff	11/13/2006	Packard Interim: tied out Q3 balance sheet and income statement balances from our Q3 fluctuation analysis to the Q3 consolidating schedule for Packard	1.4			A1
Horner	Kevin John	KJH	Staff	11/13/2006	T&I Interim: sent request to D. Conlon to receive support of work in process inventory account to tie in inventory shrink reserve	0.2			A1
Horner	Kevin John	KJH	Staff	11/13/2006	T&I Interim: Call with R. Shaft from Lockport to discuss calculation of labor rates	0.7			A1
Horner	Kevin John	KJH	Staff	11/13/2006	T&I Interim: pulled together inventory in-transit balances and allied imbalance amount for N. Miller.	0.8			A1
Horner	Kevin John	KJH	Staff	11/13/2006	T&I Interim: tied out supporting detail received from D. Conlon for inventory shrink reserve for Q3	1.1			A1
Horner	Kevin John	KJH	Staff	11/13/2006	T&I Interim: updated the controls summary conclusions matrix for responses to J. Simpson's review notes	3.9			A1
Imberger	Guido	GI	Senior Manager	11/13/2006	Saginaw - Follow-up on open items and status to determine priorities for completing the Steering interim audit.	1.3			A1
Imberger	Guido	GI	Senior Manager	11/13/2006	Reviewing Saginaw workpapers.	1.5			A1
Kearns	Matthew R.	MRK	Senior	11/13/2006	AHG- Clearing engagement executive review notes related to Q3 review	0.6			A1
Kearns	Matthew R.	MRK	Senior	11/13/2006	AHG - Reviewing SAS 65 procedures performed by E&Y personnel	1.1			A1
Kearns	Matthew R.	MRK	Senior	11/13/2006	E&C - Auditing E&C interim warranty reserve balance	2.8			A1
Kearns	Matthew R.	MRK	Senior	11/13/2006	E&C - Clearing engagement executive review notes related to Q3 review of E&C	3.3			A1

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Krabill	Aaron J.	AJK	Senior Manager	11/13/2006	Review of DPSS interim workpapers.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/13/2006	Status update meeting with S. Sheckell and M. Boehm to discuss issues to date from our audit work at DPSS.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/13/2006	Status update meeting with S. Sheckell and M. Boehm to discuss issues to date from our audit work at E&S.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/13/2006	Review of latest budget to actuals for E&S and DPSS.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	11/13/2006	Discussions with S. Sheckell and M. Fitzpatrick regarding the ASM and various related planning documents.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/13/2006	Finalization of the Q3 SRM for review by M. Fitzpatrick.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/13/2006	Meeting with S. Pacella to discuss TSRS status in France and documents to be sent to all locations using the SAP instance they are testing.	0.7			A1
Marold	Erick W.	EWM	Senior Manager	11/13/2006	E&S - Review client assistance list prepared by K. Barwin.	1.1			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	Corporate - Accumulating data on intercompany out-of-balance amounts and in-transit inventory.	0.6			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	Reviewing the Packard and T&I time reporting for accuracy.	0.6			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	Packard - Preparing an interim and SOX status report.	0.4			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	Packard - Preparation of Q3 review package for M. Hatzfeld.	0.3			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	Packard - Wrap-up of Q3 documentation, including income statement fluctuations and accounting memos.	0.6			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	Finalize form U126 "Use of the Work of Others"	0.8			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	T&I - Instructing K. Horner on procedures to complete for the control summary document.	0.2			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	T&I - Update controls summary document for J. Simpson's comments.	0.3			A1

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Miller	Nicholas S.	NSM	Manager	11/13/2006	T&I - Preparing an Interim and SOX status update.	0.5			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	T&I - Close review notes and finalize review of Q3 journal entries.	1.9			A1
Pacella	Shannon M.	SMP	Manager	11/13/2006	Preparation of email to V. Guzman to discuss status of NSJE data pull and also status of VEGA NA SAP testing and communication of results.	0.2			A1
Pacella	Shannon M.	SMP	Manager	11/13/2006	Preparation of email to the E. Fines to ask her to prepare the documents to be shared with the other statutory audit locations to communicate testing results.	0.3			A1
Pacella	Shannon M.	SMP	Manager	11/13/2006	Meeting with A. Krabill to discuss documents that the TSRS France team will need to provide all statutory audit locations that are impacted by the SAP testing performed.	0.6			A1
Pacella	Shannon M.	SMP	Manager	11/13/2006	Meeting with H. Thomas to discuss status of Packard testing procedures and sync file for review.	0.4			A1
Saimoua	Omar Issam	OIS	Staff	11/13/2006	Corporate - Completed writing the memo explaining the FAS 144 procedures performed by Delphi and steps performed by E&Y to test the analysis.	3.3			A1
Saimoua	Omar Issam	OIS	Staff	11/13/2006	E&C - obtained the accounts payable reconciliations and started creating a lead sheet and reviewing the reconciliations.	5.1			A1
Schwandt	Lisa N.	LNS	Staff	11/13/2006	Corporate Interim-Updated Prepaid workpapers for updated information regarding all accounts.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	11/13/2006	Corporate Interim-Updated Accrued Liabilities workpapers for updated information regarding all accounts.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	11/13/2006	Corporate Interim-Documented Debt workpapers for updated information regarding the Borrowing Base Certificates.	3.3			A1
Schwandt	Lisa N.	LNS	Staff	11/13/2006	E&S Interim-Performed Cutoff procedures for the Delnosa Mexican Plant.	2.0			A1
Sheckell	Steven F.	SFS	Partner	11/13/2006	Review corporate planning memos	2.9			A1
Sheckell	Steven F.	SFS	Partner	11/13/2006	Review interim status update with team	0.6			A1
Sheckell	Steven F.	SFS	Partner	11/13/2006	Review E&S interim status update with team	0.8			A1

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Simpson	Emma-Rose S.	ESS	Staff	11/13/2006	ACS - Reviewed walkthrough documentation for completeness and sign offs	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	11/13/2006	Worked on planning for ACS Interim work.	2.6			A1
Simpson	Emma-Rose S.	ESS	Staff	11/13/2006	DPSS - Reviewed AWS file for completeness.	2.4			A1
Simpson	Jamie	JS	Senior Manager	11/13/2006	Review of weekly actual versus budgeted hours by person analysis.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with J. Simpson regarding individuals who did not incur time week ending 11.3.06.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with A. Krabill and J. Hasse regarding Europe Trip Itinerary.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Locate ASM and others_Sungwoo_00472_Korea; forward to A. Krabill accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Obtain jack number for new cube and communicate to M. Sakowski accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Preparation of copies of T. Timko agenda per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Revisions to T. Timko agenda per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with A. Menth and S. Sheckell regarding Calendar Entry for Kevin on 11.28.06.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Preparation of additional status agenda per J. Henning and S. Sheckell.	0.4			A1
Barwin	Kristen N.	KNB	Staff	11/14/2006	E & S - Review managements fixed asset testing verifying that proper approval by management	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/14/2006	E&S - Prepare and send out client assist list to C. Riedl	1.4			A1
Barwin	Kristen N.	KNB	Staff	11/14/2006	E&S - Review and reperform fixed asset testing related to classification	2.6			A1
Barwin	Kristen N.	KNB	Staff	11/14/2006	E&S - Reperform managements Fixed Asset testing.	3.8			A1
Boehm	Michael J.	MJB	Manager	11/14/2006	ACS Interim - Discussed Payroll accrual testing with J. Harbaugh and E.R. Simpson.	0.3			A1

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Boehm	Michael J.	MJB	Manager	11/14/2006	Corporate Interim - Obtained file detailing reconciliation responsibilities for TB 141 from J. Lamb.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/14/2006	Corporate Interim - Communication of fixed asset open items to J. Lamb.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/14/2006	Corporate Interim - Review of Corporate narratives provided by C. Adams.	2.8			A1
Boehm	Michael J.	MJB	Manager	11/14/2006	E&S Interim - Prepared e-mail to provide ICFC to J. Simpson.	0.1			A1
Boehm	Michael J.	MJB	Manager	11/14/2006	E&S Interim - Provided divisional audit status update to J. Henning in preparation for meeting with T. Timko.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/14/2006	E&S Interim - Provided guidance to K. Barwin regarding management's testing of fixed assets.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/14/2006	Met with M. Fawcett to walk through entity level documentation.	0.2			A1
Cash	Kevin L.	KLC	Partner	11/14/2006	Review of ITGC testing and documentation	2.4			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Meet with D. Gustin and B. Krausenack to discuss a control that E&Y identified as a ineffective and PwC identified as effective.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Meet with S. Hatch to discuss the raw material reconciliation.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Documented raw material reconciliation based upon meeting with S. Hatch to satisfy interim audit procedures.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Meet with D. Huston to discuss a reconciling item for WIP Reconciliation and Intransit inventory.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Meet with G. Imberger to discuss open items/progress and to give him workpapers.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering- Meet with V. Zolinski to discuss raw material price testing for interim procedures.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Complete raw material price testing to satisfy interim audit procedures.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Meet with B. Kilgore to attain explanations for inventory analytic results.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Documented the intransit inventory reconciliation based upon meeting with D. Huston to satisfy interim audit procedures.	1.6			A1

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Gerber	Katherine A.	KAG	Senior	11/14/2006	T&I - Following-up on AR reserve open items for interim testing	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/14/2006	T&I - Following-up on open items for Investment interim testing	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/14/2006	T&I - Following-up on warranty reserve open items for interim testing	0.2			A1
Harbaugh	James M.	JMH	Senior	11/14/2006	ACS - Coordination with TSRS regarding AP CAAT.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/14/2006	ACS - Directing E. Simpson on next steps in workplan.	1.2			A1
Harbaugh	James M.	JMH	Senior	11/14/2006	ACS - Researching deficient controls in GAM	2.1			A1
Harbaugh	James M.	JMH	Senior	11/14/2006	Steering - Testing Accruals for Steering..	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	11/14/2006	Discussion with W. Tilotti and A. Brazier to obtain updated FAS 144 analysis as of 9/30/06.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Review of Q3 Packard journal entry review procedures.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Discussion with N. Miller relative to timing of interim audit work finalization.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Review of Packard Q3 SRM revisions.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Review of Packard Q3 U251 checklist.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Review of Packard Q3 overall reserve rollforward.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Discussion with N. Miller relative to open audit request items and review of revised inventory strategy memo.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	11/14/2006	Discussion with B. Thelen re: Risk assessment	0.6			A1
Henning	Jeffrey M.	JMH	Partner	11/14/2006	Preparation of agenda's and presentation materials for weekly status meetings	1.1			A1
Henning	Jeffrey M.	JMH	Partner	11/14/2006	Standing meeting with T. Timko, B. Thelen, et. al re: audit status	1.4			A1
Henning	Jeffrey M.	JMH	Partner	11/14/2006	T&I - Review of audit status with J. Simpson and N. Miller - discuss joint ventures/impairment	0.6			A1
Horner	Kevin John	KJH	Staff	11/14/2006	Corporate Interim: meeting with N. Miller to receive instructions for interim warranty reserve procedures	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	11/14/2006	Corporate Interim: answered questions from L. Schwandt relating to debt interim substantive procedures	0.6			A1
Horner	Kevin John	KJH	Staff	11/14/2006	Corporate Interim: reviewed warranty reserve walkthrough completed for understanding of calculation of quarterly warrant reserve accrual	1.1			A1
Horner	Kevin John	KJH	Staff	11/14/2006	Corporate Interim: meeting with M. Fraylick to obtain the Q3 warranty reserve analysis and rollforward files electronically	1.2			A1
Horner	Kevin John	KJH	Staff	11/14/2006	Corporate Interim: obtained divisional warranty reserve submissions	1.4			A1
Horner	Kevin John	KJH	Staff	11/14/2006	Corporate Interim: worked on interim substantive procedures for corporate warranty reserve	3.9			A1
Imberger	Guido	GI	Senior Manager	11/14/2006	Saginaw - Gather requested information by S. Sheckell regarding inventory in transit and intercompany out of balance reports.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/14/2006	Saginaw - Call with L. Briggs regarding the procedures performed in case of identified intercompany imbalances.	0.3			A1
Kearns	Matthew R.	MRK	Senior	11/14/2006	AHG - Meeting with G. Anderson and B. Schulze to discuss interim audit procedures	1.1			A1
Kearns	Matthew R.	MRK	Senior	11/14/2006	AHG - Determine scope of interim substantive procedures	3.6			A1
Kearns	Matthew R.	MRK	Senior	11/14/2006	E&C -Internal meeting with S. Sheckell, J. Henning, A. Krabill, J. Simpson, and M. Boehm, discussing E&Y status of divisions.	0.4			A1
Kearns	Matthew R.	MRK	Senior	11/14/2006	E&C - Meeting with N Saad to discuss Q3 balance sheet fluctuations	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Review of latest draft of the Company's entity level controls.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Meeting with S. Sheckell, J. Henning, J. Simpson, T. Timko, B. Thelan, D. Bayles and S. Kihn to discuss status of our domestic audit work to date.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Review of international ASM's.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Interim status update with S. Sheckell, J. Henning, J. Simpson, M. Boehm, N. Miller and M. Kearns.	0.6			A1

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Miller	Nicholas S.	NSM	Manager	11/14/2006	Corporate - Reviewing the union training fund accrual and walking through the testing procedures with J. Nicol.	1.1			A1
Miller	Nicholas S.	NSM	Manager	11/14/2006	Corporate - Review areas of my responsibility on the corporate trial balance.	1.2			A1
Miller	Nicholas S.	NSM	Manager	11/14/2006	T&I - Review of the Q3 impairment analysis schedule.	1.1			A1
Miller	Nicholas S.	NSM	Manager	11/14/2006	T&I - Investigating anomalies in the T&I journal entry file with TSRS.	1.4			A1
Miller	Nicholas S.	NSM	Manager	11/14/2006	Division status update meeting with J. Henning, S. Sheckell, J. Simpson, A. Krabill, M. Boehm.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	11/14/2006	Corporate-Reviewed WT documentation for Union Training Fund accruals.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	11/14/2006	Corporate-Documented test of controls for Union Training Fund accruals.	3.0			A1
Nicol	Jeremy M.	JMN	Staff	11/14/2006	Corporate-Performed Test of Controls for the Union Training Fund accrual.	4.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/14/2006	AHG - Attended team meeting with M. Kearns to discuss the results of the meeting and the respective procedures that need to be performed.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/14/2006	AHG - Attended a meeting with G. Anderson & B. Schulze to discuss interim control procedures, all seven transaction cycles, and related procedures necessary to meet the requirements of our control testing.	1.9			A1
Saimoua	Omar Issam	OIS	Staff	11/14/2006	E&C - Met with M. Adams to obtain a high level understanding of the accounts payable.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	11/14/2006	E&C - Continued working on the accounts payable reconciliations and understanding of reconciling items.	4.2			A1
Schwandt	Lisa N.	LNS	Staff	11/14/2006	E&S Interim-Performed cutoff procedures for Delnosa Mexican Plant.	3.2			A1
Schwandt	Lisa N.	LNS	Staff	11/14/2006	E&S Interim-Performed cutoff procedures for Rimir Mexican Plant.	4.8			A1
Sheckell	Steven F.	SFS	Partner	11/14/2006	Preparation for audit status update meeting with T. Timko and team	1.3			A1
Sheckell	Steven F.	SFS	Partner	11/14/2006	Interim audit status update with T. Timko and team	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	11/14/2006	Reviewed conflicts in the ACS AWS file.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	11/14/2006	Prepared spreadsheet including all AP accounts and balances for all divisions to assist in ACS AP procedures.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	11/14/2006	Met with M. Hatzfeld to review workplan for ACS.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	11/14/2006	Prepared ACS AWS file	2.7			A1
Simpson	Emma-Rose S.	ESS	Staff	11/14/2006	Reviewed Delphi's testing of controls at ACS.	2.8			A1
Simpson	Jamie	JS	Senior Manager	11/14/2006	Discussion with N. Miller regarding T&I status meetings.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/14/2006	Discussion with S. Pacella regarding IT status.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/14/2006	Discussion with C. Peterson regarding AR CAAT aging procedures and difference identified.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/14/2006	Meeting with S. Sheckell, J. Henning, A. Krabill, M. Kearns and N. Miller to discuss agenda for audit status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/14/2006	Meeting with T. Timko, S. Kihn, D. Bayles, B. Thelen, S. Sheckell, J. Henning and A. Krabill to discuss audit status.	1.3			A1
Stille	Mark Jacob	MJS	Senior	11/14/2006	Time spent updating DITGC and walkthrough documentation.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/15/2006	Correspondence with J. Hasse regarding Tom's Availability - 12/11.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/15/2006	Correspondence with M. Boehm and M. Sakowski regarding N. Yang's network access.	0.2			A1
Barwin	Kristen N.	KNB	Staff	11/15/2006	E&S - Review managements SAS 65 testing for fixed assets in Kokomo	0.4			A1
Barwin	Kristen N.	KNB	Staff	11/15/2006	E&S - Provide information regarding Toyota title transfer to C. Riedl	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/15/2006	E & S - Compile and review information regarding title transfer terms at Kokomo	1.6			A1
Barwin	Kristen N.	KNB	Staff	11/15/2006	E & S - Reperform SAS 65 testing for fixed assets in Mexico	3.8			A1
Boehm	Michael J.	MJB	Manager	11/15/2006	ACS Interim - Discussed Payroll accrual testing with J. Harbaugh and E.R. Simpson.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/15/2006	Corporate Interim - Updated cash procedure documentation with N. Yang.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/15/2006	DPSS Interim - Review of DPSS inventory and accrual substantive workpaper documentation.	1.8			A1
Boehm	Michael J.	MJB	Manager	11/15/2006	E&S Interim - Discussed review of management testing of PP&E with K. Barwin.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/15/2006	Steering-Created email correspondence to communicate outstanding items that need to be completed by Steering division.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/15/2006	Steering-Selected sample selection for inventory cut off to satisfy interim audit procedures.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/15/2006	Steering-Updated Open Items list and created a status update.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/15/2006	Steering-Completed raw material price testing to satisfy interim audit procedures.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	11/15/2006	Steering-Call with G. Imberger to discuss accounts receivable confirmations and open items.	0.7			A1
Harbaugh	James M.	JMH	Senior	11/15/2006	ACS - Discussion with E. Simpson regarding ACS audit program	1.2			A1
Harbaugh	James M.	JMH	Senior	11/15/2006	ACS - Coordination with ACS to obtain data file	1.3			A1
Harbaugh	James M.	JMH	Senior	11/15/2006	ACS - Preparing E. Simpson to complete audit worksteps	2.1			A1
Harbaugh	James M.	JMH	Senior	11/15/2006	DPSS - Answering questions from M. Boehm to facilitate his review.	1.2			A1
Harbaugh	James M.	JMH	Senior	11/15/2006	Steering - Discussion with M. Hatzfeld and G. Imberger regarding work to be performed.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/15/2006	Call with J. Nolan obtain corporate AP debit balance reserve analysis.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/15/2006	Discussion with E.R.. Simpson to determine status of audit documentation relative to E&Y audit approach for ACS.	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/15/2006	Discussions with J. Harbaugh relative to CAAT procedures to be performed on electronic AP file received from GM.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/15/2006	Review of Delphi corporate AP debit balance reserve analysis.	1.4			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/15/2006	Meeting with G. Imberger for purposes of preparation for J. Henning, S. Sheckell status update meeting on 11/16/06. preparation included review of open audit areas and open audit requests.	3.3			A1
Henning	Jeffrey M.	JMH	Partner	11/15/2006	E&S - review and discussion around engineering capitalization	0.4			A1
Henning	Jeffrey M.	JMH	Partner	11/15/2006	T&I - Correspondence with T. Timko re: accounting for equity method investments	0.3			A1
Horner	Kevin John	KJH	Staff	11/15/2006	Corporate Interim: meeting with N. Miller to discuss errors found in method three calculation in the reserve analysis	0.8			A1
Horner	Kevin John	KJH	Staff	11/15/2006	Corporate Interim: re-calculated method 3 in the warranty reserve analysis for new rolling 4-quarter average determined after errors in the calculation were found	0.9			A1
Horner	Kevin John	KJH	Staff	11/15/2006	Corporate Interim: meeting with M. Fraylick to discuss assumptions used in methodology for calculating range for warranty reserve	1.2			A1
Horner	Kevin John	KJH	Staff	11/15/2006	Corporate Interim: began analytics around the warranty reserve for interim substantive procedures	1.4			A1
Horner	Kevin John	KJH	Staff	11/15/2006	Corporate Interim: worked on interim substantive procedures for corporate warranty reserve	3.9			A1
Kearns	Matthew R.	MRK	Senior	11/15/2006	E&C - Compiling E&C minority joint ventures investments information per engagement executive request	1.1			A1
Kearns	Matthew R.	MRK	Senior	11/15/2006	E&C - Performing analytics on the A/R reserve balance as of 9/30/06	1.4			A1
Kearns	Matthew R.	MRK	Senior	11/15/2006	E&C - Auditing the legal reserve balance as of 9/30/06	2.2			A1
Kearns	Matthew R.	MRK	Senior	11/15/2006	E&C - Auditing the warranty reserve balance for interim procedures	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/15/2006	Edits to the PASSA forms to address the independent partner's comments.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/15/2006	Revisions to the latest version of the Q3 tax review memo.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	11/15/2006	Corporate - Discussion with J. Nicol regarding the accounting for the supplemental compensation accrual.	2.1			A1
Marold	Erick W.	EWM	Senior	11/15/2006	E&S - Conference call with division finance managers and AFD regarding their E&O inventory reserve.	1.4			A1
Miller	Nicholas S.	NSM	Manager	11/15/2006	Corporate - Review of the union training fund accrual documentation.	0.3			A1
Miller	Nicholas S.	NSM	Manager	11/15/2006	Corporate - Review of the warranty reserve calculations for Q3.	1.0			A1
Miller	Nicholas S.	NSM	Manager	11/15/2006	Packard - Call with A. Cline to discuss the Q3 "sundry accrual" fluctuation.	0.1			A1
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Call with C. Thomkins to discuss the freight accrual reserves.	0.1			A1
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Review of inventory controls testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Review of Q3 journal entry file.	0.2			A1
Nicol	Jeremy M.	JMN	Staff	11/15/2006	Corporate-Met with K. Coleman regarding Union Training Fund Accruals.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	11/15/2006	Corporate-Documented Union Training Fund Accruals testing.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	11/15/2006	Corporate-Performed test of controls for Union Training Fund Accrual.	4.2			A1
Peterson	Christopher A.	CAP	Manager	11/15/2006	Research AR CAAT issues requested by A. Ranney and J. Simpson.	0.7			A1
Peterson	Christopher A.	CAP	Manager	11/15/2006	Research T&I NSJE issues, requested primarily by N. Miller.	0.9			A1
Reddy	Smitha Pingli	SPR	Manager	11/15/2006	Correspondence w/ L Demers re: prep for upcoming SALT provision meeting	0.1			A1
Reddy	Smitha Pingli	SPR	Manager	11/15/2006	Correspondence w/ J. Beckman re: status update of SALT provision topics for upcoming meeting	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/15/2006	E&C - Performed procedures on API journal entries for the location inventory counts have been performed	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/15/2006	Performed cut-off testing for E&C inventory locations (dual purpose test, including control & substantive procedures)	4.2			A1
Saimoua	Omar Issam	OIS	Staff	11/15/2006	E&C - Met with G. Halleck to obtain an understanding of some open items.	1.4			A1

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Saimoua	Omar Issam	OIS	Staff	11/15/2006	E&C - Met with M. Adams to inquire of various topics relating to the accounts payable.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	11/15/2006	E&C - Performed substantive tests relating to various topics in accounts payable.	4.2			A1
Schwandt	Lisa N.	LNS	Staff	11/15/2006	Corporate Interim-Documented Prepaid workpapers for updated information received regarding all accounts.	2.2			A1
Schwandt	Lisa N.	LNS	Staff	11/15/2006	Corporate Interim-Documented Debt workpapers for updated information regarding the loan agreement.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	11/15/2006	Corporate Interim-Documented the Accrued Liabilities workpapers for updated information received regarding all accounts.	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	11/15/2006	Met with J. Harbaugh to discuss progress on ACS workplan.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/15/2006	Investigated and documented controls being done by each division and noted any controls wrongly noting ACS as the owner.	2.8			A1
Simpson	Emma-Rose S.	ESS	Staff	11/15/2006	Worked on ACS work program	3.1			A1
Simpson	Jamie	JS	Senior Manager	11/15/2006	Preparation of email to international teams regarding status of interim procedures.	0.6			A1
Stille	Mark Jacob	MJS	Senior	11/15/2006	Time spent modifying Hourly HR file for E&S for comparison to Workstream user listing.	1.2			A1
Yang	Jinglu	JY	Senior	11/15/2006	Discussed cash issues with M. Boehm.	0.4			A1
Yang	Jinglu	JY	Senior	11/15/2006	Discussed cash issues with R. Hof.	0.6			A1
Yang	Jinglu	JY	Senior	11/15/2006	Discussed cash issues with B. Doston	0.8			A1
Yang	Jinglu	JY	Senior	11/15/2006	Reviewed walkthrough file of Pension	0.8			A1
Yang	Jinglu	JY	Senior	11/15/2006	Review Prepaid Expenses Workstep in AWS	1.5			A1
Yang	Jinglu	JY	Senior	11/15/2006	Reviewed entity level control sheet	1.8			A1
Yang	Jinglu	JY	Senior	11/15/2006	Reviewed Prepaid Expenses PBC	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Work on actual hours incurred analysis through 9.29 to move OOS time on September invoice.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Correspondence with J. Simpson regarding GFIS code report for international locations.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Correspondence with K. Barwin regarding Delphi delivery address.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Preparation of badge request form for J. Henning.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Correspondence with M. Sakowski and N. Yang. regarding Nicole's network access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Ordering of supplies for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Preparation of expense mailer for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Pick up badge request form for J. Henning from M. Sakowski.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Conf. room coordination per K. Cash.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Coordination of tax meeting on 12.1.06 per A. Krabill.	0.3			A1
Barwin	Kristen N.	KNB	Staff	11/16/2006	E&S - Discussion with O. Saimoua regarding fixed asset testing and control testing	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/16/2006	E & S - Perform cutoff testing for E&S Mexico plants	0.9			A1
Barwin	Kristen N.	KNB	Staff	11/16/2006	E&S - Create fixed asset request list for C. Riedl	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/16/2006	E&S - Document Non-recurring engineering costs for E &S and verify that the are not reimbursable	2.4			A1
Barwin	Kristen N.	KNB	Staff	11/16/2006	E&S - Review and reperform managements Sarbanes Oxley testing for fixed asset	3.4			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	Corporate Interim - Discussed prepaid asset testing with N. Yang.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	Corporate Interim - Met with L. Schwandt and E. Marold to discuss debt covenant tie out procedures.	0.5			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	DPSS Interim - Review of consigned inventory reconciliations.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	DPSS Interim - Review of CE and VE rebate testing.	0.6			A1

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Boehm	Michael J.	MJB	Manager	11/16/2006	DPSS Interim - Reviewed documentation to clear interim Test of Control review notes.	2.4			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	E&S Interim - Review of materials related to management's procedures to identify obsolete inventory.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	E&S Interim - Discussed review of management's fixed asset testing with K. Barwin	0.4			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	E&S Interim - Discussed questions regarding review of managements testing of PP&E with K. Barwin.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	E&S Interim - Conference call with A. Jackson, M. McCoy, M. McWhorter, S. Snow, and R. Hofmann to discuss calculation of E&O Inventory Reserve at E&S division.	1.4			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	Obtained entity level documentation binder from M. Fawcett.	0.2			A1
Cash	Kevin L.	KLC	Partner	11/16/2006	Review of ITGC workpapers and test results	1.1			A1
Chamarro	Destiny D.	DDC	Staff	11/16/2006	Steering-Call with B. Prueter to discuss a few open items regarding inventory.	0.4			A1
Craig	Tashawna N.	TNC	Staff	11/16/2006	Updated AWS with additional workpapers and signoffs	0.4			A1
Craig	Tashawna N.	TNC	Staff	11/16/2006	Met with J. Harbaugh to discuss interim testing of Fixed Assets for Saginaw Division	0.6			A1
Craig	Tashawna N.	TNC	Staff	11/16/2006	Met with M. O'Hare to discuss SOX testing of Fixed Assets for Saginaw Division	1.4			A1
Craig	Tashawna N.	TNC	Staff	11/16/2006	Met with G. Imberger and J. Harbaugh to discuss status of interim testing for Saginaw Division	1.8			A1
Craig	Tashawna N.	TNC	Staff	11/16/2006	Prepared workpapers for interim testing of Fixed Assets for Saginaw Division	5.2			A1
DeMers	Laurie A.	LAD	Senior Manager	11/16/2006	Internal meeting with A. Krabill, D. Kelly, and J. Hegelmann to discuss budget, workplan and approach to audit non-U.S. entities.	1.7			A1
Harbaugh	James M.	JMH	Senior	11/16/2006	ACS - Sending ACS data file to A. Hier.	0.7			A1
Harbaugh	James M.	JMH	Senior	11/16/2006	ACS - Meeting with M. Hatzfeld, E. Simpson, N. Miller, G. Imberger, and M. Kearns to finalize divisional audit approach to ACS related accounts.	1.1			A1

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Harbaugh	James M.	JMH	Senior	11/16/2006	ACS - Coordinating with ACS to obtain data file	2.4			A1
Harbaugh	James M.	JMH	Senior	11/16/2006	DPSS - Answering questions with M. Boehm regarding his review.	1.2			A1
Harbaugh	James M.	JMH	Senior	11/16/2006	Steering - Discussing Fixed Asset testing with G. Imberger and S. Craig	1.2			A1
Harbaugh	James M.	JMH	Senior	11/16/2006	Steering - Instructing S. Craig regarding performance of fixed asset worksteps	1.3			A1
Harbaugh	James M.	JMH	Senior	11/16/2006	Steering - Discussion of accrual testing with G. Imberger.	1.7			A1
Harbaugh	James M.	JMH	Senior	11/16/2006	Steering - Performing substantive procedures over accruals	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2006	Meeting with J. Henning and S. Sheckell to provide audit status update relative to interim steering audit.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2006	Review of interim PP&E working papers.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2006	Review of interim accrual working papers.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2006	Review of interim trade AR workpapers.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2006	Team debrief with G. Imberger to strategize on interim audit completion.	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	Print budget draft and audit plan draft and prepare copies in preparation for meeting with D. Kelley, A. Krabill and L. DeMers	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	Review draft of audit plan to make sure edits were incorporated into the draft	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	Meet with A. Krabill, D. Kelley and L. DeMers to discuss the budget and audit plan for year end	1.9			A1
Horner	Kevin John	KJH	Staff	11/16/2006	Corporate Interim: meeting with J. Simpson and N. Miller to walk J. Simpson through errors we found in the warranty reserve	0.4			A1
Horner	Kevin John	KJH	Staff	11/16/2006	Corporate Interim: meeting with R. Reminik to discuss warranty reserve questions we had regarding method 3 used by Delphi	0.6			A1
Horner	Kevin John	KJH	Staff	11/16/2006	Corporate Interim: meeting with N. Miller to discuss analytics on warranty reserve for interim procedures	0.6			A1

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Horner	Kevin John	KJH	Staff	11/16/2006	Corporate Interim: meeting with M. Fraylick to discuss updated reserve analysis and changes made to historical warranty payments	0.8			A1
Horner	Kevin John	KJH	Staff	11/16/2006	Corporate Interim: completed analytics around warranty reserve balances as part of our interim procedures.	2.9			A1
Horner	Kevin John	KJH	Staff	11/16/2006	Corporate Interim: worked on interim substantive testing procedures for the warranty reserve	3.9			A1
Imberger	Guido	GI	Senior Manager	11/16/2006	Preparation for a discussion with J. Henning and S. Sheckell on the strategy to finalize the interim audit at Saginaw.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/16/2006	Discussion with S. Craig and J. Harbaugh on the work to be performed in fixed assets at Saginaw.	1.1			A1
Imberger	Guido	GI	Senior Manager	11/16/2006	Reviewing of accounts Payable accounts at Saginaw to identify non reconciled accounts prepared by shared Service Center.	1.3			A1
Imberger	Guido	GI	Senior Manager	11/16/2006	Discussion with J. Henning and S. Sheckell regarding the strategy to adjust and finalize the interim audit at Saginaw.	1.3			A1
Imberger	Guido	GI	Senior Manager	11/16/2006	Reviewing support for accruals, mainly tax accruals and asset retirement obligation at Saginaw.	2.1			A1
Kearns	Matthew R.	MRK	Senior	11/16/2006	AHG - Reviewing interim work performed by E&Y personnel	3.3			A1
Kearns	Matthew R.	MRK	Senior	11/16/2006	E&C - Reviewing worked performed by E&Y staff members	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Review of AWS planning steps for completeness.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Preparation conference call with M. Boehm, E. Marold, A. Jackson, M. McWhorter and E&S PC&L to discuss the accounting for E&S inventory reserves.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Conference call with M. Boehm, E. Marold, A. Jackson, M. McWhorter and E&S PC&L to discuss the accounting for E&S inventory reserves.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Status discussion with E&Y France.	0.6			A1

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Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Review of the latest tax scoping document.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Meeting with D. Kelly, L. DeMers and J. Hegelmann to discuss the tax audit program and budget.	1.7			A1
Marold	Erick W.	EWM	Senior	11/16/2006	Corporate - Met with L. Schwandt to discuss the procedures to be performed for Accrued Liabilities and Other Assets.	2.1			A1
Marold	Erick W.	EWM	Senior	11/16/2006	Corporate - Review of debt covenant calculation and supporting documentation.	2.2			A1
Marold	Erick W.	EWM	Senior	11/16/2006	E&S - Detail reviewed the A/R Confirmation procedures performed by L. Powers	1.3			A1
Marold	Erick W.	EWM	Senior	11/16/2006	E&S - Detail reviewed the A/R reserve procedures performed by K. Barwin.	2.7			A1
Miller	Nicholas S.	NSM	Manager	11/16/2006	Corporate - Time spent walking J. Simpson through the warranty reserve calculation.	0.4			A1
Miller	Nicholas S.	NSM	Manager	11/16/2006	Corporate - Meeting with R. Reimink to discuss warranty reserves.	1.0			A1
Miller	Nicholas S.	NSM	Manager	11/16/2006	Meeting with M. Hatzfeld, G. Imberger, J. Harbaugh, E. Simpson and M. Kearns to discuss payables and ACS related controls.	1.0			A1
Miller	Nicholas S.	NSM	Manager	11/16/2006	Documentation of AP controls and where the AP reconciliations occur in order to communicate to M. Hatzfeld.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	11/16/2006	Corporate-Performed test of controls for the union training fund accrual process.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	11/16/2006	Corporate-Documented test of controls for the union training fund accrual.	3.4			A1
Nicol	Jeremy M.	JMN	Staff	11/16/2006	T&I-Met with R. Burrell regarding expenditure cycle testing.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	11/16/2006	T&I-Documented test of controls for the expenditure cycle.	1.7			A1
Pacella	Shannon M.	SMP	Manager	11/16/2006	Correspondence with J. Simpson re: status of TSRS testing procedures, status on critical report testing.	0.4			A1
Saimoua	Omar Issam	OIS	Staff	11/16/2006	E&C - Performed substantive audit procedures on accounts payable.	4.3			A1
Saimoua	Omar Issam	OIS	Staff	11/16/2006	E&C - Performed a review of the Hourly employee support documents.	4.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	11/16/2006	E&S - Assist K. Barwin prepare the PBC list for Fixed Assets.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	11/16/2006	Corporate Interim-Documented Accrued Liability workpapers and determined additional information required.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	11/16/2006	Corporate Interim-Documented Prepaid workpapers and determined additional information required.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	11/16/2006	Corporate Interim-Documented Debt workpapers for updated information received regarding the loan agreement and borrowing base certificates.	5.5			A1
Sheckell	Steven F.	SFS	Partner	11/16/2006	Review Saginaw interim status update with team	0.7			A1
Sheckell	Steven F.	SFS	Partner	11/16/2006	Review Q3 tax memo and audit program	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	11/16/2006	ACS - Ensured all evidence was signed off appropriately.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/16/2006	Met with J. Harbaugh to discuss ACS open items and to do's	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/16/2006	ACS - Participated in AP update meeting with M. Hatzfeld.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	11/16/2006	Reviewed progress with ACS workplan with J. Harbaugh	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	11/16/2006	ACS - Obtained corporate account responsibility TB and cross-referenced with the trial balance to select accrual accounts for further review.	3.1			A1
Simpson	Jamie	JS	Senior Manager	11/16/2006	Discussion with N. Miller and K. Horner regarding corporate IBNR warranty reserve.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/16/2006	Meeting with J. Demarco and N. Yang to discuss pension participant data sample selections from SAP HR.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/16/2006	Time spent creating sync file for Dayton AWS.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/16/2006	Meeting with A. Bianco and S. Pacella to discuss SOD status.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/16/2006	Discussion with E. Marold regarding 15 key control testing approach.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/16/2006	Discussion with J. Henning regarding 15 key control testing strategy.	0.4			A1

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Stille	Mark Jacob	MJS	Senior	11/16/2006	Documentation of walkthroughs of Workstream application.	2.1			A1
Tanner	Andrew J.	AJT	Senior Manager	11/16/2006	Review of SAP CAAT workpapers	1.5			A1
Yang	Jinglu	JY	Senior	11/16/2006	Discussed Prepaid expenses issues with M. Boehm	0.7			A1
Yang	Jinglu	JY	Senior	11/16/2006	Meeting with J. Demarco and T. Schalkwyk on Pension test	1.1			A1
Yang	Jinglu	JY	Senior	11/16/2006	Discussed cash issues with B. Doston	1.6			A1
Yang	Jinglu	JY	Senior	11/16/2006	Reviewed Cash receipt and Disbursement TOC procedure in AWS	2.1			A1
Yang	Jinglu	JY	Senior	11/16/2006	Reviewed Prepaid Expenses workpapers.	2.5			A1
Asher	Kevin F.	KFA	Partner	11/17/2006	Update meeting with S. Sheckell on audit risk areas.	1.1			A1
Barwin	Kristen N.	KNB	Staff	11/17/2006	E&S- Review inventory slides for meeting with C. Fenton, C. Riedl, E. Marold, M. Boehm	0.4			A1
Barwin	Kristen N.	KNB	Staff	11/17/2006	E&S- Clear review notes related to Allowance for Doubtful accounts	1.5			A1
Barwin	Kristen N.	KNB	Staff	11/17/2006	E&S- Review contracts to verify non-recurring engineering costs are not reimbursable	1.6			A1
Barwin	Kristen N.	KNB	Staff	11/17/2006	E&S - Cleared review notes from E. Marold for Allowance for doubtful accounts	3.2			A1
Boehm	Michael J.	MJB	Manager	11/17/2006	ACS Interim - Reviewed correspondence regarding responsibilities of ACS team versus divisional teams.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/17/2006	Corporate Interim - Discussed debt compliance calculations with L. Schwandt.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/17/2006	Corporate Interim - Met with N. Yang to discuss sampling of pension participants.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/17/2006	DPSS Interim - Open items discussion with R. Nedadur	0.2			A1
Boehm	Michael J.	MJB	Manager	11/17/2006	DPSS Interim - Discussed E&O reserve calculations and review notes with E.R. Simpson and J. Harbaugh.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/17/2006	Met with E.R. Simpson regarding preparation of entity level documentation.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/17/2006	Met with A. Krabill and S. Sheckell to discuss eTBR and Hyperion reconciliations and ITGC's.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/17/2006	Met with D. Bayles and M. Whiteman to discuss eTBR and Hyperion data transfers.	1.6			A1
Chamorro	Destiny D.	DDC	Staff	11/17/2006	Steering-Call with B. Krausenak to discuss an issue regarding physical inventory cut off.	0.4			A1
Craig	Tashawna N.	TNC	Staff	11/17/2006	Met with G. Imberger and J. Harbaugh to discuss status of interim testing of Accounts Payable for the Saginaw Division	0.4			A1
Craig	Tashawna N.	TNC	Staff	11/17/2006	Prepared workpapers for interim testing of fixed assets for the Saginaw Division	2.8			A1
DeMers	Laurie A.	LAD	Senior Manager	11/17/2006	Write review notes and revisions to proposed workplan for J. Hegelmann.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	11/17/2006	Update workprogram and budget and provide to A. Krabill for discussion.	1.4			A1
DeMers	Laurie A.	LAD	Senior Manager	11/17/2006	Compare proposed workplan to income tax audit procedures checklist.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	11/17/2006	Meeting with J. Hegelmann and C. Smith, to integrate this new staff into our engagement.	1.8			A1
Harbaugh	James M.	JMH	Senior	11/17/2006	ACS - Coordination with A. Hier regarding CAAT on AP data file.	0.8			A1
Harbaugh	James M.	JMH	Senior	11/17/2006	DPSS - Contacting DPSS to request open items.	0.6			A1
Harbaugh	James M.	JMH	Senior	11/17/2006	DPSS - Meeting with M. Boehm to discuss E&O testing	0.6			A1
Harbaugh	James M.	JMH	Senior	11/17/2006	DPSS - Discussing worksteps for E&O testing with E. Simpson.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/17/2006	Steering - Meeting with S. Craig to update status of Fixed Asset testing.	1.2			A1
Harbaugh	James M.	JMH	Senior	11/17/2006	Steering - Meeting with G. Imberger to discuss accrual testing issues.	1.9			A1
Harbaugh	James M.	JMH	Senior	11/17/2006	Steering - Performing testing over accruals.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/17/2006	Call with J. Perkins for purposes of providing audit status update.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Preparation of email to J. Beckman and S. Reddy re: input on budget amount for SALT work at year end	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Planning - start year end administration file	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Q3 - Send revised tax summary memo to C. Tosto.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Get C. Smith acclimated to Delphi workspace	0.2			A1

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Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Review edits to audit workplan with L. DeMers.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Planning - update audit scope list	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Q3 - Review e-mails and print attachments received from J. Erickson and R. Patel relating to Q3 documentation not yet received.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Budget discussion with L. DeMers.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Work on updating audit plan and budget	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Q3 - Revisions to tax summary memo for comments received from audit team	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Meet with C. Smith and L. DeMers to discuss year-end audit responsibilities and timing.	2.1			A1
Horner	Kevin John	KJH	Staff	11/17/2006	Corporate Interim: answered questions from J. Nicol relating to adjusting entry made for accrued professional fees	0.2			A1
Horner	Kevin John	KJH	Staff	11/17/2006	Corporate Interim: discussion with M. Boehm, Manager, relating to warranty reserve calculated at DPSS which was part of corporate warranty reserve calculation	0.2			A1
Horner	Kevin John	KJH	Staff	11/17/2006	Corporate Interim: meeting with N. Miller to discuss corporate areas I will be working on in the future	0.2			A1
Horner	Kevin John	KJH	Staff	11/17/2006	Corporate Interim: updated sign-offs in AWS file relating to completed worksteps for warranty reserve interim procedures	0.6			A1
Horner	Kevin John	KJH	Staff	11/17/2006	Corporate Interim: pulled warranty expense by Division from Hyperion for warranty expense analysis requested by N. Miller	0.9			A1
Horner	Kevin John	KJH	Staff	11/17/2006	Corporate Interim: completed warranty reserve interim memo for our substantive testing	2.6			A1
Horner	Kevin John	KJH	Staff	11/17/2006	Corporate Interim: created warranty expense analysis per the request of N. Miller.	2.6			A1
Imberger	Guido	GI	Senior Manager	11/17/2006	Review of information received regarding holdback accruals at Saginaw.	0.2			A1
Imberger	Guido	GI	Senior Manager	11/17/2006	Saginaw - Reviewing other accrual workpapers and investigate fluctuations.	2.4			A1

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Imberger	Guido	GI	Senior Manager	11/17/2006	Saginaw - Reviewing accounts payable and investigate support for significant components as well as reviewing the ACS dacor to DGL reconciliation.	2.7			A1
Kearns	Matthew R.	MRK	Senior	11/17/2006	E&C - Meeting with J. Brooks to discuss 2006 warranty claims	1.1			A1
Kearns	Matthew R.	MRK	Senior	11/17/2006	E&C - Auditing warranty reserve balance for interim audit procedures	2.3			A1
Kearns	Matthew R.	MRK	Senior	11/17/2006	E&C - Reviewing work performed by E&Y staff personnel regarding interim procedures	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Meeting with D. Bayles, J. Volek, M. Boehm and E. Marold to discuss IT controls over Hyperion and ETBR as well as the reconciliation process of ledgers to ETBR.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Working on the details for the European closing meeting.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Responses to the Luxembourg statutory audit questions.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Finalization of the European Closing meeting slides.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Meeting with P. Brusate and A. Kulikowski to discuss edits to the most recent version of the 3rd quarter 10-Q.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Discussions with L. DeMers regarding tax work to be performed in the next month.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Review of the revised audit program.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Status update with S. Sheckell regarding various corporate topics.	0.8			A1
Marold	Erick W.	EWM	Senior	11/17/2006	Corporate - Reviewed the Q3 bankruptcy court approval for the KECP.	1.1			A1
Marold	Erick W.	EWM	Senior	11/17/2006	E&S - Review of Fixed Asset request list.	0.8			A1
Marold	Erick W.	EWM	Senior	11/17/2006	Met with D. Bayles, A. Krabill, M. Boehm, J. Volek to discuss trial balance submission controls.	1.6			A1
Miller	Nicholas S.	NSM	Manager	11/17/2006	Corporate - Meeting with J. Nicol to discuss the incentive comp accrual.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	11/17/2006	Corporate - Review of the investment policy to determine the Company's procedures for reviewing non consolidated JV's for impairment.	0.6			A1
Miller	Nicholas S.	NSM	Manager	11/17/2006	Corporate - Meetings with B. Murray to discuss the process for developing the warranty reserve.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	11/17/2006	Corporate-Met with S. Kappler regarding Key Employee Compensation.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	11/17/2006	Corporate-Performed interim testing for union training fund accrual.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	11/17/2006	Corporate-Review Key Employee Compensation walkthroughs and documentation.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	11/17/2006	Corporate-Performed interim testing for Key Employee Compensation.	3.4			A1
Pacella	Shannon M.	SMP	Manager	11/17/2006	Call with M. Boehm and A. Krabill to discuss ETBR and Hyperion data flow and manual reconciliation processes.	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/17/2006	AHG - Performed procedures (independent testing on inventory cycle)	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/17/2006	AHG - Performed independent testing procedures relating to the FSCP.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/17/2006	AHG - Discussed controls with G. Anderson & B. Schulze.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/17/2006	AHG - Followed-up on status of sample selections as well as clarifying questions regarding sample selections.	0.8			A1
Saimoua	Omar Issam	OIS	Staff	11/17/2006	E&C - Reviewed the accounts receivable open items and discussed with M. Adams accordingly.	3.6			A1
Saimoua	Omar Issam	OIS	Staff	11/17/2006	E&C - Performed substantive audit procedures on the accounts receivable area.	4.4			A1
Schwandt	Lisa N.	LNS	Staff	11/17/2006	Corporate Interim-Met with G. Dantzler, J. Lamb, and K. Schaefer to discuss additional supporting information required for Prepaid workpapers.	0.7			A1

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Schwandt	Lisa N.	LNS	Staff	11/17/2006	Corporate Interim-Met with B. Smith, M. Fraylick, and M. Gunkelman to discuss getting supporting documentation regarding Debt workpapers.	1.0			A1
Schwandt	Lisa N.	LNS	Staff	11/17/2006	Corporate Interim-Preparing Bank confirmation templates and spreadsheets.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	11/17/2006	Corporate Interim-Updated Debt workpapers for information received from meeting with M. Fraylick, B. Smith, and M. Gunkelman.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	11/17/2006	Corporate Interim-Updated Prepaid workpapers for information received from meeting with K. Schaefer, J. Lamb, and G. Dantzler.	2.8			A1
Sheckell	Steven F.	SFS	Partner	11/17/2006	Review IBNR warranty calculation	1.2			A1
Sheckell	Steven F.	SFS	Partner	11/17/2006	Review slides for Europe closing meetings	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/17/2006	Followed-up on DPSS review notes.	3.3			A1
Simpson	Emma-Rose S.	ESS	Staff	11/17/2006	Prepared corporate controls at entity level binder.	4.2			A1
Simpson	Jamie	JS	Senior Manager	11/17/2006	Review of pension participant data files sent by J. Demarco.	0.3			A1
Smith	Carolyn E.	CES	Staff	11/17/2006	404 - Reconciled PBC CF to Summary Issues Matrix	0.4			A1
Smith	Carolyn E.	CES	Staff	11/17/2006	404 - Received instruction from J. Hegelmann.	0.6			A1
Smith	Carolyn E.	CES	Staff	11/17/2006	404/YE - Meeting with L. DeMers and J. Hegelmann regarding timing and planning.	2.1			A1
Smith	Carolyn E.	CES	Staff	11/17/2006	404 - Reviewed documentation (CF/Issue Matrix/Narrative) from prior period audits	3.4			A1
Stille	Mark Jacob	MJS	Senior	11/17/2006	Time spent modifying HR Salary E&S file for Workstream logical access testing.	0.9			A1
Stille	Mark Jacob	MJS	Senior	11/17/2006	Time spent obtaining files from P. Long and forwarding to E&Y Mexico contact (S. Marqueta) through Parcel Post.	0.8			A1
Stille	Mark Jacob	MJS	Senior	11/17/2006	Review of GM program change testing selection and discussion with S. Pacella.	1.3			A1
Tanner	Andrew J.	AJT	Senior Manager	11/17/2006	Review of SAP CAAT workpapers	1.3			A1
Yang	Jinglu	JY	Senior	11/17/2006	Prepared pension participant test samples	0.9			A1
Yang	Jinglu	JY	Senior	11/17/2006	Discussed Prepaid Expenses issues with L. Schwandt	1.2			A1

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Yang	Jinglu	JY	Senior	11/17/2006	Reviewed Bank reconciliations provided by B. Doston	1.9			A1
Imberger	Guido	GI	Senior Manager	11/18/2006	Review and prepare workpapers for AP Saginaw.	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	11/19/2006	Worked on inventory reserve memo for AHG including the Productive/ Non-productive and LCM analysis.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/19/2006	Worked on inventory reserve memo for E&C, including the Productive/ Non-productive and LCM analysis.	1.4			A1
Saimoua	Omar Issam	OIS	Staff	11/19/2006	E&C - Cleared some open items for the fixed asset process.	3.1			A1
Simpson	Jamie	JS	Senior Manager	11/19/2006	Review of email from E&Y China regarding revenue recognition memo at Packard.	0.6			A1
Barber	Keith A.	KAB	Senior	11/20/2006	SAP/JE - Data extraction for Company Code 7020 for periods 6-10.	1.8			A1
Barber	Keith A.	KAB	Senior	11/20/2006	SAP/JE - Data extraction for Company Code 7100 for periods 6-10.	1.8			A1
Barber	Keith A.	KAB	Senior	11/20/2006	SAP/JE - Setup of Direct Link to create data files for JE analysis.	2.1			A1
Barber	Keith A.	KAB	Senior	11/20/2006	SAP/JE - Data extraction for Company Code 7100 for periods 1-6.	2.3			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	Corporate Interim - Provided J. Henning the Delphi asset impairment policy.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	Corporate Interim - Coordination of pension participant data testing with J. Delmarco, J. Simpson, and N. Yang.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	Corporate Interim - Met with R. Reimink regarding Minority Interest adjustment in Q3 2006.	1.2			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	DPSS Interim - Discussed follow-up procedures related to Cuneo E&O reserve with E.R. Simpson and J. Harbaugh.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	DPSS Interim - Review of XM Subsidy Receivable workpapers	1.6			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	E&S Interim - Reviewed procedures to be completed by K. Barwin in Kokomo the week of 11/27.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	E&S Interim - Reviewed fixed asset PBC list and discussed with E. Marold.	0.3			A1

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Boehm	Michael J.	MJB	Manager	11/20/2006	Reviewed draft entity level control workplan	0.6			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	Review of entity level documentation provided by M. Fawcett.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	Quarterly Review - Discussed cash flow statement with M. Kearns and A. Krabill.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	Quarterly Review - Review of cash flow statement and footnote supporting documentation.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	11/20/2006	Steering-Discussed interim open items with G. Imberger.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/20/2006	Steering-Discussed open items regarding fixed assets with J. Harbaugh.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/20/2006	Steering--Performed interim procedures relating to accounts receivable.	1.9			A1
Chamarro	Destiny D.	DDC	Staff	11/20/2006	Steering-Performed interim procedures relating to inventory.	2.2			A1
Chamarro	Destiny D.	DDC	Staff	11/20/2006	Steering-Performed interim procedures for fixed assets.	3.8			A1
DeMers	Laurie A.	LAD	Senior Manager	11/20/2006	Conference call with C. Tosto regarding tax Q3 summary review memo.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	11/20/2006	Conference call with C. Tosto to discuss tax budget, workplan meetings client meeting regarding revisions to control framework on Nov. 16, 2006	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	11/20/2006	Discussions with J. Hegelmann regarding final Q3 tax summary review memo revisions.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	11/20/2006	Prepare budget and workplan revisions based upon previous meetings and send to E&Y internal tax team and A. Krabill.	1.7			A1
Harbaugh	James M.	JMH	Senior	11/20/2006	ACS - Coordination with D. Lydek regarding CAAT procedures on AP	2.1			A1
Harbaugh	James M.	JMH	Senior	11/20/2006	Steering - Meeting with G. Imberger regarding testing accruals	1.3			A1
Harbaugh	James M.	JMH	Senior	11/20/2006	Steering - Reviewing interim procedures over fixed assets	4.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/20/2006	Review of Bad Debt reserve analyses for AHG.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/20/2006	Review of interim LCM analyses for AHG.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/20/2006	Review of E&O analyses for AHG.	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	404 - Send process comment documents to C. Smith for use in documenting client changes in process	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Send finalized audit work plan with budget to L. DeMers.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Q3 - Questions regarding Q3 tax summary memo addressed to A. Krabill.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Q3 - Send C. Tosto tax expense variance explanations received from J. Erickson.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Q3 - schedule time to meet with C. Plummer to discuss variance analysis of tax expense.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Revisions to audit scope list	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Discuss audit workplan changes with L. DeMers.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Answer questions posed by L. DeMers and C. Tosto re: figures used in budget preparation and information used on audit scope list	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Finalize budget amount on audit workplan	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Q3 - Revisions to Q3 tax summary memo	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Q3 - Discussion of issues associated with Q3 tax summary memo edits made by audit with L. DeMers.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Q3 - Replace draft workpapers received in Q3 with final documents received from C. Plummer, R. Patel and J. Erickson.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Update audit workplan	1.4			A1
Imberger	Guido	GI	Senior Manager	11/20/2006	Saginaw - Prepare to do lists for Staff and check open item list accordingly.	1.0			A1
Imberger	Guido	GI	Senior Manager	11/20/2006	Saginaw - Inquiry with B. Kilgore regarding accounts payable content and fluctuations.	0.8			A1
Imberger	Guido	GI	Senior Manager	11/20/2006	Saginaw - Updating working papers based on inquiry with B. Kilgore regarding accounts payable content and fluctuations.	1.3			A1
Kearns	Matthew R.	MRK	Senior	11/20/2006	E&C - Meeting with J. Brooks to discuss warranty issues as part of interim audit procedures	0.7			A1
Kearns	Matthew R.	MRK	Senior	11/20/2006	E&C - Auditing warranty reserve balance as part of interim procedures	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	11/20/2006	E&C - Reviewing internal control testing work performed by E&Y personnel	2.3			A1
Kearns	Matthew R.	MRK	Senior	11/20/2006	E&C - Reviewing interim audit work performed by E&Y personnel	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Preparation of slides for the controllers conference.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Meeting with D. Bayles to discuss auditing of ledger to Hyperion reconciliation.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Preparation for the European Closing meetings.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Review of view 6a for the corporate audit.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Discussion with L. DeMers to discuss the consolidated tax audit program.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Conference call with S. Sheckell and J. Henning to discuss presentation to be prepared for December 1st presentation at the worldwide controllers conference.	0.6			A1
Marold	Erick W.	EWM	Senior	11/20/2006	Corporate - Reviewed AWS worksteps related to cash receipts and cash disbursements and compared the steps to the client assistance request.	1.2			A1
Marold	Erick W.	EWM	Senior	11/20/2006	E&S - Prepared a summary memo outlining the A/R confirmation procedures and results.	0.8			A1
Marold	Erick W.	EWM	Senior	11/20/2006	E&S - Prepared a client assistance request related to fixed assets.	1.1			A1
Marold	Erick W.	EWM	Senior	11/20/2006	E&S - Summarized items to be completed by K. Barwin while in Kokomo the week of 11/25/06.	1.4			A1
Marold	Erick W.	EWM	Senior	11/20/2006	E&S - Reviewed Q3 journal entry detail related to the E&S division.	1.6			A1
Marold	Erick W.	EWM	Senior	11/20/2006	E&S - Detail reviewed the A/R confirmation workpapers.	2.1			A1
Miller	Nicholas S.	NSM	Manager	11/20/2006	T&I - Review of E&Y tests of controls over the inventory process.	0.5			A1
Miller	Nicholas S.	NSM	Manager	11/20/2006	T&I - Review of inventory controls work.	3.2			A1
Miller	Nicholas S.	NSM	Manager	11/20/2006	T&I - Review of inventory physical tie-out.	3.3			A1
Nicol	Jeremy M.	JMN	Staff	11/20/2006	Corporate-Met with M. Swastek regarding Key Employee Compensation Accrual.	0.3			A1

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Nicol	Jeremy M.	JMN	Staff	11/20/2006	Corporate-Documented interim testing for union training fund accruals.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	11/20/2006	Corporate-Documented interim testing for Key Employee Compensation Accrual.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	11/20/2006	Corporate-Performed interim testing for Key Employee Compensation.	3.1			A1
Pacella	Shannon M.	SMP	Manager	11/20/2006	Performed mapping to identify SAP instances being used for all statutory locations.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/20/2006	AHG - Meeting with M. Kokic to go through the LCM, indirect & direct inventory reserves as of 9/30/2006.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/20/2006	E&C - Met with M. Kloss to go through the open items for the RM price test.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/20/2006	Performed an inventory reserve comparison between 12/31/2005 and 9/30/2006 for the E&C division for productive and non-productive inventory.	5.2			A1
Saimoua	Omar Issam	OIS	Staff	11/20/2006	E&C - Met with M. Adams to discuss the Accounts Payable Reconciliations and gained an understanding of the reconciliations.	4.3			A1
Saimoua	Omar Issam	OIS	Staff	11/20/2006	E&C - Prepared a list of reconciling items for which a further review is needed and forwarded the list to M. Adams to obtain supporting documents.	4.7			A1
Schwandt	Lisa N.	LNS	Staff	11/20/2006	Corporate Interim-Meeting with J. Lamb and K. Coleman to discuss Accrued Liability and Prepaid accounts.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	11/20/2006	Corporate Interim-Updated workpapers in Accrued Liabilities and Prepaid accounts to reflect information received from meeting with J. Lamb and K. Coleman.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	11/20/2006	E&S Interim-Performed cutoff procedures for Delnosa and Rimir Mexican Plants.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	11/20/2006	Prepared PowerPoint Agenda for the E&Y Observation meeting on December 1, 2006.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	11/20/2006	Quarterly Review-Created a Legend for the 8K Binder, printed newly released 8K's, and read and signed off on all 8K's in the binder.	4.0			A1
Sheckell	Steven F.	SFS	Partner	11/20/2006	International coordination	0.6			A1

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Sheckell	Steven F.	SFS	Partner	11/20/2006	Preparation for presentation to the controller's community	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	11/20/2006	Discussed status of ACS payroll testing with J. Harbaugh.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	11/20/2006	ACS - Followed-up and met with J. Lamb regarding payroll accruals.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	11/20/2006	Followed-up on DPSS Cuneo reserve open items.	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	11/20/2006	Added assertions to the income tax worksteps.	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	11/20/2006	Added tax worksteps to Corporate AWS file.	2.1			A1
Smith	Carolyn E.	CES	Staff	11/20/2006	404 - Meeting with C. Plummer to obtain timeline for missing information	0.3			A1
Smith	Carolyn E.	CES	Staff	11/20/2006	404 - Meeting with J. Hegelmann to discuss PBC materials and plan for week	0.6			A1
Smith	Carolyn E.	CES	Staff	11/20/2006	404 - Review of two SFM's provided by L. DeMers.	1.2			A1
Tosto	Cathy I.	CIT	Partner	11/20/2006	Review email on Qtrly variation analysis	0.2			A1
Tosto	Cathy I.	CIT	Partner	11/20/2006	Review email with budget information and compare to earlier versions	0.4			A1
Tosto	Cathy I.	CIT	Partner	11/20/2006	Discuss with L. DeMers the budget and in scope countries	0.6			A1
Tosto	Cathy I.	CIT	Partner	11/20/2006	Review 3Q SRM and respond accordingly.	0.6			A1
Yang	Jinglu	JY	Senior	11/20/2006	Discussion with B. Doston on cash & bank issue.	1.6			A1
Yang	Jinglu	JY	Senior	11/20/2006	Worked on prepaid expenses issues.	2.3			A1
Yang	Jinglu	JY	Senior	11/20/2006	Review the cash & bank audit program.	4.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Log in Delphi Australia - C1 & C13 per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Verified Australia GFIS code per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with A. Krabill regarding E&Y Observation 1 Dec 2006.ppt.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with K. Barber and M. Sakowski regarding Updated MAC Address.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with M. Sakowski and N. Yang regarding E&Y New MAC Address.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with M. Sakowski regarding meeting coordination.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with France regarding pre-approval template per D. Kelley.	0.1			A1
Asher	Kevin F.	KFA	Partner	11/21/2006	Preparation for international closing conferences	1.5			A1
Asher	Kevin F.	KFA	Partner	11/21/2006	Review of audit planning and interim audit status	1.5			A1
Asher	Kevin F.	KFA	Partner	11/21/2006	Review of planning documentation	3.5			A1
Barber	Keith A.	KAB	Senior	11/21/2006	SAP/JE - Data extraction for Company Code 7430 for periods 6-10.	1.8			A1
Barber	Keith A.	KAB	Senior	11/21/2006	SAP/JE - Data extraction for Company Code 1030 for periods 1-6.	2.2			A1
Barber	Keith A.	KAB	Senior	11/21/2006	SAP/JE - Data extraction for Company Code 7020 for periods 1-6.	2.3			A1
Barber	Keith A.	KAB	Senior	11/21/2006	SAP/JE - Data extraction for Company Code 7430 for periods 1-6.	2.3			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Corporate Interim - Discussed cash confirmation procedures with L. Schwandt.	0.1			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Corporate Interim - Completed documentation of minority interest adjustment.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Corporate Interim - Returned treasury management TOC testing workpapers to M. Faucett.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Corporate Interim - Discussed cash and pension testing with N. Yang.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Corporate Interim - Coordination of pension participant testing with J. Demarco.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Corporate Interim - Review of test of control program and client assistance listing related to cash procedures.	1.6			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	E&S Interim - Discussed Opel warranty and related correspondence from B. Dockemeyer with E. Marold.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	E&S Interim - Review of E&S Warranty workpaper documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Provided ICFC to K. Asher.	0.2			A1

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Boehm	Michael J.	MJB	Manager	11/21/2006	Quarterly Review - Assisted S. Sheckell in review of the minority interest Q3 workpapers.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Quarterly Review - Discussed significant reserve analytics with S. Sheckell.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	TSRS Coordination - Reviewed Hyperion substantive test program provided by C. Peterson.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering-performed interim procedures for prepaid assets.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering-Meet with B. Prueter to discuss open items relating to interim testing.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering-Meet with P. O'Bee to discuss several issues regarding fixed assets.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering- Travel time to Saginaw to perform interim procedures.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering-Performed interim procedures for inventory,	1.1			A1
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering-Performed interim procedures relating to accounts receivable.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering-Completed interim work relating to fixed assets.	6.1			A1
DeMers	Laurie A.	LAD	Senior Manager	11/21/2006	Meeting with B. Sparks to discuss how non-U.S. trial balance numbers relate to legal entities and confirm tax filing (consol versus separate) in non-U.S. locations for purposes of determining scope.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	11/21/2006	Conference call with D. Kelley, C. Tosto, J. Hegelmann, and C. Smith to discuss revisions to tax YE workplan and discussions regarding budget and revisions.	1.3			A1
Harbaugh	James M.	JMH	Senior	11/21/2006	Steering - Answering questions from E. Simpson regarding AR procedures	1.1			A1
Harbaugh	James M.	JMH	Senior	11/21/2006	Steering - Reviewing Independent test of controls over employee cost cycle	1.1			A1
Harbaugh	James M.	JMH	Senior	11/21/2006	Steering - Answering questions from D. Chamarro about Fixed assets substantive testing	1.3			A1
Harbaugh	James M.	JMH	Senior	11/21/2006	Steering - Reviewing independent test of controls for Expenditures	1.8			A1

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Harbaugh	James M.	JMH	Senior	11/21/2006	Steering - Reviewing independent tests of controls for Fixed Assets	2.1			A1
Harbaugh	James M.	JMH	Senior	11/21/2006	Steering - Reviewing Independent test of controls for Inventory	2.3			A1
Harbaugh	James M.	JMH	Senior	11/21/2006	Steering - Reviewing Independent test of controls for Revenues	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/21/2006	Conversation with A. Renaud to understand the status of her transfer from E&C, roles and responsibilities in the context of SOX/LOA. (Change in internal control structure).	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/21/2006	Correspondence with G. Anderson to discuss status of PBC list.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/21/2006	Review of Planning AWS steps.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/21/2006	Review of Activities 9/10 in AWS.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/21/2006	Review of warranty analysis for Q3 and substantive audit support.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/21/2006	Review of AWS planning steps.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/21/2006	Review of activities 9/10.	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Attempt correspondence with M. Lewis re: Non-U.S. tax returns tie trial balances to tax returns	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Send M. Lewis listing of in-scope countries and assumptions used to develop list for her review and confirmations on assumptions	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Send billing summary details to C. Tosto to review actual time incurred stated on budget	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Send revised audit plan and budget to C. Tosto, D. Kelley, L. DeMers & C. Smith.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Call with M. Lewis re: confirmation of assumptions on audit scope list	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Summarize October and September billing information to determine actual expense by category for budget purposes.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Work on formatting audit scope list	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Meet with B. Sparks, L. DeMers and C. Smith to discuss non-U.S. audit scope countries - which trial balances roll to which entities and which tax returns	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Review draft of audit scope list and compare to notes from meeting with B. Sparks.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Q3 - Meet with C. Plummer re: tax expense variance analysis	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Conference call with L. DeMers, C. Tosto, D. Kelley and C. Smith to discuss year-end audit plan and budget.	1.1			A1
Imberger	Guido	GI	Senior Manager	11/21/2006	Saginaw - Update open item list and status for the Partners.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/21/2006	Saginaw - Discussion with L. Irrer regarding the Core accruals documents provided (documentation error detected by E&Y which needed to be corrected in client's and our work papers).	0.4			A1
Imberger	Guido	GI	Senior Manager	11/21/2006	Discussion with B. Prueter, B. Krausneck and L. Briggs regarding potential control deficiency at Saginaw.	0.9			A1
Imberger	Guido	GI	Senior Manager	11/21/2006	Saginaw - Analysis of balances held for MI SBT and property tax.	0.7			A1
Imberger	Guido	GI	Senior Manager	11/21/2006	Saginaw - Discussion with L. Briggs regarding analysis of balances held for MI SBT and property tax.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/21/2006	Saginaw - Discussion with P. O'Bee regarding CWIP reconciliation, asset disposal process, "aging" CWIP and documentation in workpapers.	2.9			A1
Kearns	Matthew R.	MRK	Senior	11/21/2006	AHG - Reviewing SAS 65 work performed by E&Y personnel	3.3			A1
Kearns	Matthew R.	MRK	Senior	11/21/2006	E&C - Assisting E&Y staff members of E&C audit team with A/P interim audit procedures	1.2			A1
Kearns	Matthew R.	MRK	Senior	11/21/2006	E&C - Auditing warranty reserve balance as of 9.30.06	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Preparation of slides for controllers conference and review with K. Asher.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Preparation for Hyperion meeting.	0.4			A1

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Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Conference call with M. Boehm, J. Simpson and TSRS audit teams to discuss audit approach for Hyperion based on current findings.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Meeting with S. Kihn to discuss auditing various corporate accounts.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Addressing e-mails from E&Y Luxembourg team.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Preparation of materials for European closing meetings.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Review of revised tax audit plan and budget.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Meeting with J. Williams regarding tax process documentation and audit work to be completed in December relating to taxes.	0.8			A1
Lydek	Damian	DL	Staff	11/21/2006	ACS - Performing the Accounts Payable (AP) Computer Assisted Audit Technique (CAAT) procedures for Delphi using the reports from the AP system.	8.1			A1
Marold	Erick W.	EWM	Senior	11/21/2006	Corporate - Meeting with M. Swastek to outline requests for the annual incentive plan.	1.1			A1
Marold	Erick W.	EWM	Senior	11/21/2006	Corporate - Met with M. Gunkelman to discuss inputs into the global EBITDAR calculation required by the DIP financing arrangement.	1.1			A1
Marold	Erick W.	EWM	Senior	11/21/2006	Corporate - Met with J. Lamb to discuss accrued liabilities related to professional services.	1.3			A1
Marold	Erick W.	EWM	Senior	11/21/2006	International - Communication with E&Y Luxembourg regarding annual incentive payments to certain T&I employees.	1.1			A1
Marold	Erick W.	EWM	Senior	11/21/2006	Reviewed AWS View 6a with S. Sheckell.	1.3			A1
Marold	Erick W.	EWM	Senior	11/21/2006	Met with K. Barber to discuss problems with preliminary journal entry results.	1.4			A1
Miller	Nicholas S.	NSM	Manager	11/21/2006	Corporate - Communication with R. Reimink regarding the warranty reserves.	0.2			A1
Miller	Nicholas S.	NSM	Manager	11/21/2006	T&I - Close notes on the Expenditure cycle review.	0.2			A1
Miller	Nicholas S.	NSM	Manager	11/21/2006	T&I - Review of inventory tag control testing.	1.0			A1
Miller	Nicholas S.	NSM	Manager	11/21/2006	T&I - Review of inventory cut-off testing.	2.5			A1
Mullan	Scott C.	SCM	Senior	11/21/2006	Hyperion ITGC and App controls discussion	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	11/21/2006	Corporate-Documented interim accrual testing within AWS.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	11/21/2006	T&I-Cleared review notes regarding expenditure cycle testing.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	11/21/2006	T&I-Performed inventory tie in procedures for different plants.	5.5			A1
Peterson	Christopher A.	CAP	Manager	11/21/2006	Discussion with K. Barber regarding CAAT issues and progress.	0.7			A1
Peterson	Christopher A.	CAP	Manager	11/21/2006	Research CAAT questions posed by E. Marold.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/21/2006	Inventory Reserve - Activity 9- Gathered data for both cut-off dates 12/31/2005 and 9/30/2006 inventory reserve data and prepared an analytical review. (Data provided was incomplete and additional requests to get data was needed.)	4.6			A1
Saimoua	Omar Issam	OIS	Staff	11/21/2006	E&C - Cleared some open items relating to the Fixed Asset process.	4.5			A1
Saimoua	Omar Issam	OIS	Staff	11/21/2006	E&C - obtained supporting documents relating to the Accounts Receivable process and performed activity 9&10 procedures.	4.8			A1
Schwandt	Lisa N.	LNS	Staff	11/21/2006	Corporate Interim-Met with J. Lamb regarding Debt, Accrued Liability, and Prepaid workpapers and received thorough information regarding specific figures within the accounts.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	11/21/2006	Corporate Interim-Audited Debt, Accrued Liability, and Prepaid workpapers once thorough information regarding the accounts was received.	3.2			A1
Schwandt	Lisa N.	LNS	Staff	11/21/2006	Corporate Interim-Updated Bank confirms for updated account information in preparation for disbursement to the client.	3.6			A1
Sheckell	Steven F.	SFS	Partner	11/21/2006	Review corporate planning documentation	3.3			A1
Sheckell	Steven F.	SFS	Partner	11/21/2006	Review staffing engagement levels for remainder of year	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	11/21/2006	Saginaw - Updated E-Lead with variance explanations	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	11/21/2006	Saginaw - Updated GLead with variance explanations	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	11/21/2006	Travel time to Saginaw, MI.	3.3			A1

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Smith	Carolyn E.	CES	Staff	11/21/2006	404 - Meeting with J. Hegelmann and C. Plummer to discuss variance analysis for Q3.	0.6			A1
Smith	Carolyn E.	CES	Staff	11/21/2006	404/YE - Call w/C. Tosto, D. Kelley, L. DeMers, and J. Hegelmann to discuss budgeting for entire client project	1.1			A1
Tosto	Cathy I.	CIT	Partner	11/21/2006	Conference call with D. Kelley to review budget and scope of year-end work	1.0			A1
Yang	Jinglu	JY	Senior	11/21/2006	Discussion with M. Boehm on cash bank confirms.	0.6			A1
Yang	Jinglu	JY	Senior	11/21/2006	Discussed cash and bank issues with R. Hof.	1.2			A1
Yang	Jinglu	JY	Senior	11/21/2006	Worked on cash & bank confirm issues.	6.2			A1
Aquino	Heather	HRA	Client	11/22/2006	Coordination of retrieval of F-M AC book for example.	0.3			A1
Aquino	Heather	HRA	Serving Associate Client	11/22/2006	Review email regarding Delphi Automotive Systems (China) Holding Co pre-approval.	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	11/22/2006	Correspondence with J. Simpson regarding AIMs deletes.	0.1			A1
Aquino	Heather	HRA	Serving Associate Client	11/22/2006	Correspondence with E.R. Simpson regarding Delphi contact (C. Rombaski).	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	11/22/2006	Work on reasoning for AIMs deletes.	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	11/22/2006	Preparation of expense mailer for engagement team.	0.3			A1
Aquino	Heather	HRA	Serving Associate Client	11/22/2006	Organization of Delphi files.	0.6			A1
Barber	Keith A.	KAB	Senior	11/22/2006	SAP/JE - Data extraction for Company Code 1030 for periods 6-10.	1.3			A1
Barber	Keith A.	KAB	Senior	11/22/2006	SAP/JE - Data extraction for Company Code 1080 for periods 6-10.	1.3			A1
Barber	Keith A.	KAB	Senior	11/22/2006	SAP/JE - Data extraction for Company Code 1080 for periods 1-6.	2.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/22/2006	Send revised audit scope list to L. DeMers and C. Tosto for review	0.1			A1

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Hegelmann	Julie Ann	JAH	Senior	11/22/2006	Update audit scope list to include comments provided by M. Lewis.	0.3			A1
Saimoua	Omar Issam	OIS	Staff	11/22/2006	Corporate - Performed audit work relating to the Impairment analysis worksheet.	3.7			A1
Saimoua	Omar Issam	OIS	Staff	11/22/2006	Corporate - Obtained support documents for the FAS 144 analysis and performed work on the analysis work papers.	4.3			A1
Simpson	Emma-Rose S.	ESS	Staff	11/22/2006	Saginaw - Completed initial procedures and summarized follow up for AR Alternative procedures	5.7			A1
Simpson	Emma-Rose S.	ESS	Staff	11/22/2006	Saginaw - Tested unit prices on purchase order sales transactions.	3.3			A1
Tosto	Cathy I.	CIT	Partner	11/22/2006	China pre-approval - review template and engagement letter and respond via email	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/26/2006	Work on total time by division through October 27th.	0.5			A1
Barwin	Kristen N.	KNB	Staff	11/26/2006	E&S - Travel time to Kokomo, IN.	4.5			A1
Henning	Jeffrey M.	JMH	Partner	11/26/2006	Review of B. Thelen risk assessment/ERM questionnaire	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Work on Delphi December 2006 AC Slides per J. Simpson.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Correspondence with J. Simpson regarding September 06 EXHIBIT D for time by division.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Correspondence with J. Simpson regarding total time by division through October 27th.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Correspondence with J. Simpson regarding Independence Confirms.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Correspondence with L. Schwandt regarding Hyperion maintenance.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Provide 404 deck per the request of J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Revisions to Country Contact List slides per A. Krabill.	0.5			A1

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Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Correspondence with J. Simpson regarding to-do's for staffing, international, pre-approval, etc.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Preparation of Country Contact List slides per A. Krabill.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Review Appendix A's for TSRS contact per S. Pacella.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Provide list of all TSRS contacts to S. Pacella.	0.8			A1
Asher	Kevin F.	KFA	Partner	11/27/2006	Preparation of the presentation for the controllers conference	1.2			A1
Asher	Kevin F.	KFA	Partner	11/27/2006	Preparation for the December Audit Committee meeting	1.7			A1
Asher	Kevin F.	KFA	Partner	11/27/2006	Review and management meetings regarding status and risk areas related to the audit	3.5			A1
Barber	Keith A.	KAB	Senior	11/27/2006	SAP/JE - Data extraction for Company Code 1810 for periods 1-10	1.6			A1
Barber	Keith A.	KAB	Senior	11/27/2006	SAP/JE - Data extraction for Company Code 2810 for periods 1-10	1.4			A1
Barber	Keith A.	KAB	Senior	11/27/2006	SAP/JE - Data extraction for Company Code 1030 for periods 1-10	1.9			A1
Barber	Keith A.	KAB	Senior	11/27/2006	SAP/JE - Data extraction for Company Code 2100 for periods 1-10	1.9			A1
Barber	Keith A.	KAB	Senior	11/27/2006	SAP/JE - Data extraction for Company Code 1220 for periods 1-10	2.2			A1
Barber	Keith A.	KAB	Senior	11/27/2006	SAP/JE - Data extraction for Company Code 1230 for periods 1-10	2.3			A1
Barwin	Kristen N.	KNB	Staff	11/27/2006	E&S - Discuss with M. Wilkes & C. Riedl documentation for inventory cycle counts	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/27/2006	E&S - Discuss open items with C. Riedl	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/27/2006	E&S - Discuss with R. Hoffmann fixed asset request list	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/27/2006	E&S - Reperform revenue control testing	1.8			A1

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Barwin	Kristen N.	KNB	Staff	11/27/2006	E&S - Discuss accounts receivable confirms and requests with G. Pham	2.2			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Corporate Interim - Coordination of cash confirmation procedures with R. Hof.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Corporate Interim - Modifications to cash open items request listing.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Corporate Interim - Discussed LSC procedures with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Corporate Interim - Discussed status of Corporate procedures with J. Simpson.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Corporate Interim - Provided cash confirmations to T. Krause.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	DPSS Interim - Walked A. Krabill through DPSS interim workpaper documentation.	0.5			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	DPSS Interim - Preparation of workpapers for general review by A. Krabill.	0.7			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	DPSS Interim - Review of JE Testing	1.1			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	E&S Interim - Discussions with E. Marold regarding Honda, GM, and Ford warranty issues.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	E&S Interim - Review of warranty workpaper documentation.	1.8			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Follow-up with C. Adams regarding Corporate Controls framework.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Follow-up with Matt Faucett regarding inventory of SAS 70's	0.2			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Discussed open items in Corporate Framework with E. Marold.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Finalize non-U.S. scoping list with J. Hegelmann and provide to A. Krabill accordingly.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Review of TSRS CAAT procedures performed on electronic accounts payable files at 9/30/06, and agreement of output to company provided analysis/ reconciliations of trade accounts payable balances, and debit reserve calculations.	2.2			A1

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Hegelmann	Julie Ann	JAH	Senior	11/27/2006	Answer questions for E&Y audit team re: property taxes and Michigan SBT - give brief overview on what to look for when auditing property tax or Michigan SBT	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	Review and discuss final audit scope list with L. DeMers to ensure all trial balances are properly rolled into correct tax filings.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	Made additions and changes to audit scope list	1.2			A1
Henning	Jeffrey M.	JMH	Partner	11/27/2006	Review of Delphi Internal Audit Risk assessment methodology and ERM process with B. Thelen	1.8			A1
Henning	Jeffrey M.	JMH	Partner	11/27/2006	Preparation for bi weekly audit status update session with T. Timko, B. Thelen, and J. Williams.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	11/27/2006	Attendance at bi weekly audit status update session with T. Timko, B. Thelen, and J. Williams	1.1			A1
Imberger	Guido	GI	Senior Manager	11/27/2006	Saginaw - discussion with K. Tau regarding status of interim work.	0.4			A1
Imberger	Guido	GI	Senior Manager	11/27/2006	Prepare paperwork and information to be provided to K. Tau for follow-up on the audit of Saginaw - Steering Division.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/27/2006	Saginaw - Call with P. O'Bee and K. Tau regarding status and open items regarding Tooling.	0.9			A1
Imberger	Guido	GI	Senior Manager	11/27/2006	Saginaw - Review of information received for property taxes and MSBT.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/27/2006	Meeting with T. Timko, J. Williams, A. Brazier and S. Sheckell to discuss the materials we will be presenting at the controller conference this week.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/27/2006	Finalization of slides for Delphi controllers conferences.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/27/2006	Review of tax budget with S. Sheckell.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/27/2006	Tax status update meeting with J. Williams, J. Erickson, J. Hegelmann and L. Demers.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/27/2006	Review of tax audit program.	1.5			A1

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Lydek	Damian	DL	Staff	11/27/2006	ACS - Performing the Accounts Payable (AP) Computer Assisted Audit Technique (CAAT) procedures for Delphi using the reports from the AP system.	7.9			A1
Marold	Erick W.	EWM	Senior	11/27/2006	Corporate - Reviewed the Q3 intercompany elimination entry.	1.3			A1
Marold	Erick W.	EWM	Senior	11/27/2006	Corporate - Detail reviewed the Debt workpapers.	2.8			A1
Marold	Erick W.	EWM	Senior	11/27/2006	Corporate - Reviewed documentation provided to us for Pre-Petition liabilities and prepared additional requests.	3.1			A1
Marold	Erick W.	EWM	Senior	11/27/2006	E&S - Discussed with M. Boehm the E&S warranty procedures and open items.	1.1			A1
Marold	Erick W.	EWM	Senior	11/27/2006	Discussed with M. Boehm the status of the Corporate framework and action items for the week.	1.1			A1
Miller	Nicholas S.	NSM	Manager	11/27/2006	Corporate - Meeting with R. Reimink to discuss the process for calculating the warranty reserve.	0.8			A1
Miller	Nicholas S.	NSM	Manager	11/27/2006	T&I - Review of the controls testing for the treasury cycle.	2.3			A1
Miller	Nicholas S.	NSM	Manager	11/27/2006	T&I - Review of the controls testing in the financial statement close process.	3.9			A1
Pacella	Shannon M.	SMP	Manager	11/27/2006	Preparation of email to Germany team requesting feedback for questions asked re: budget overruns.	0.3			A1
Pacella	Shannon M.	SMP	Manager	11/27/2006	Meeting with J. Simpson to discuss completion of Tech Summary and testing of application controls.	1.1			A1
Pacella	Shannon M.	SMP	Manager	11/27/2006	Finished mapping of statutory locations and SAP instances that support the locations.	2.1			A1
Pacella	Shannon M.	SMP	Manager	11/27/2006	Created Summary Memo template to be completed by international teams to report final results of procedures performed.	2.5			A1
Ranney	Amber C.	ACR	Senior	11/27/2006	Corporate Interim-Discussing the status of our audit of the pension participant data testing with J. Simpson.	0.3			A1

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Ranney	Amber C.	ACR	Senior	11/27/2006	Corporate Interim-Walking L. Schwandt through the process to set up a Corporate Revenue & Expense Analytic as of an interim audit date.	0.6			A1
Ranney	Amber C.	ACR	Senior	11/27/2006	Corporate Interim-Obtaining testing support for Derivatives from J. Schmidt and auditing the 9/30/06 balances.	6.3			A1
Ranney	Amber C.	ACR	Senior	11/27/2006	Dayton Interim-Following-up on open items with the DSC.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	11/27/2006	AHG - Determined E&Y' s coverage on inventory reserve and additional procedures that might be necessary	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	11/27/2006	Completed the inventory memo for AHG and E&C, outlining the procedures performed by E&Y.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/27/2006	AHG - Reviewed the plant calculation of the inventory reserve for non- productive inventory, testing clerical accuracy and reasonableness of approach taken	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/27/2006	AHG - Reviewed the plant calculation of the inventory reserve for productive inventory, testing clerical accuracy and reasonableness of approach taken	5.2			A1
Saimoua	Omar Issam	OIS	Staff	11/27/2006	E&C - performed audit related procedures on the accounts payable process by creating a lead sheet and identifying significant fluctuations.	4.7			A1
Saimoua	Omar Issam	OIS	Staff	11/27/2006	E&C - performed audit procedures related to account reconciliations received for the accounts payable process.	5.3			A1
Schwandt	Lisa N.	LNS	Staff	11/27/2006	Corporate Interim-Prepare copies of Watson and Wyatt documents for Pension and OPEB.	0.3			A1
Schwandt	Lisa N.	LNS	Staff	11/27/2006	Corporate Interim-Prepared lead sheets for revenue and expense accounts.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	11/27/2006	Corporate Interim-Reviewed workpapers and audited Prepaid, accrued liability, and debt workpapers.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	11/27/2006	Corporate Interim-Prepared Bank Confirms to be given to the client to be signed.	4.1			A1
Sheckell	Steven F.	SFS	Partner	11/27/2006	Prepare Audit Committee materials	1.6			A1

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Sheckell	Steven F.	SFS	Partner	11/27/2006	Discussion regarding controller's presentation materials	0.8			A1
Sheckell	Steven F.	SFS	Partner	11/27/2006	Review corporate workpapers	1.9			A1
Sheckell	Steven F.	SFS	Partner	11/27/2006	Status update meeting with T. Timko and team	2.3			A1
Sheckell	Steven F.	SFS	Partner	11/27/2006	Review tax program and scope	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Preparation of Audit Committee materials.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Discussion with S. Sheckell regarding Audit Committee materials.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Discussion with A. Ranney regarding pension testing program.	0.5			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Discussion with N. Miller, S. Sheckell and K. Asher regarding warranty reserve methodology.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Discussion with S. Sheckell regarding pension participant testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Discussion with H. Aquino regarding eng. economics analysis.	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Review of GIS information for independence.	1.6			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Coordination of international status calls with Brazil and China.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Review of use of specialist planning document.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Discussion with S. Sheckell and K. Asher on agenda for status meeting.	0.9			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Audit status meeting with T. Timko, S. Kihn, B. Thelen, J. Williams, S. Sheckell, K. Asher, and A. Krabill.	1.2			A1
Stille	Mark Jacob	MJS	Senior	11/27/2006	Follow-up with J. Pascua regarding open items related to GM testing.	0.3			A1
Tau	King-Sze	KST	Senior	11/27/2006	Saginaw - Discussion with G. Imberger on interim audit status.	0.4			A1
Tau	King-Sze	KST	Senior	11/27/2006	Saginaw - Discussion with S. Pacella and G. Imberger on approach to test one of the inventory controls.	0.4			A1
Tau	King-Sze	KST	Senior	11/27/2006	Saginaw - Reviewed tooling policy to understand client's recording of tooling.	0.6			A1
Tau	King-Sze	KST	Senior	11/27/2006	Saginaw - Working on tooling files received from client and creating tooling rollforward.	0.8			A1

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Tau	King-Size	KST	Senior	11/27/2006	Saginaw - Discussion with G. Imberger on tooling schedules with P. O'Bee and left voicemails for P. Prueter and J. Perkins accordingly.	0.9			A1
Tau	King-Size	KST	Senior	11/27/2006	Saginaw - Reviewed interim audit workpaper.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Preparation of email to S. Sheckell regarding Delphi Audit Related Pre-Approvals vs. Actuals.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with J. Simpson regarding Delphi Audit Related Pre-Approvals vs. Actuals.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Update estimate to complete schedule based on new Corporate Staffing Matrix sent by M. Boehm.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Work on Delphi Audit Related Pre-Approvals vs. Actuals schedule for S. Sheckell and J. Simpson.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with A. Krabill regarding Delphi Germany 2006 ASM.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with A. Krabill regarding European Timely Countries - Missing Deliverables.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with J. Simpson regarding pre-approval for France.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Update international status log for Mexico and Germany deliverables received.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with India and Romania regarding Delphi 2006 Statutory Audit Instructions - Appendices Due.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Provide Mexico ASM and supporting documentation to J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Review international status log and develop list of European Timely Countries - Missing Deliverables for A. Krabill.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Conference room requests for engagement team.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with G. Curry and L. Schwandt regarding USB Cord for Delphi computer.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Provide embedded files in Delphi Accounting Matters Memos per K. Asher.	0.4			A1
Asher	Kevin F.	KFA	Partner	11/28/2006	Preparation for the controllers conference meeting.	1.6			A1
Asher	Kevin F.	KFA	Partner	11/28/2006	Preparation for the December Audit Committee meeting.	2.3			A1
Asher	Kevin F.	KFA	Partner	11/28/2006	Review of Internal Control documentation in view 6a	3.1			A1
Barwin	Kristen N.	KNB	Staff	11/28/2006	E&S - Discuss Mexico inventory receipt for cut-off testing with M. McCoy	0.4			A1
Barwin	Kristen N.	KNB	Staff	11/28/2006	E&S - Request additional support for Accounts receivable testing from G. Pham	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/28/2006	E&S - Review Milwaukee annual physical inventory documentation	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/28/2006	E&S - reperform mgmt SAS 65 revenue testing	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/28/2006	E&S - Perform Mexico inventory cut-off procedures	1.8			A1
Barwin	Kristen N.	KNB	Staff	11/28/2006	E & S - Clear review notes for Accounts Receivable reserves	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/28/2006	Discussion with A. Krabill relative to FAS 144 considerations included in preliminary 4th quarter Delphi analysis.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/28/2006	Tax Pack - send audit scope list to J. Erickson.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/28/2006	Discussion with C. Tosto re: budget and workplan changes	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/28/2006	Status meeting debrief with D. Kelley and C. Tosto.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/28/2006	Attempt to tie out budget prepared on workplan to master budget sheet	0.6			A1
Horner	Kevin John	KJH	Staff	11/28/2006	Corporate Interim: meeting with E. Marold to discuss substantive procedures for liabilities subject to compromise	0.4			A1
Horner	Kevin John	KJH	Staff	11/28/2006	Corporate Interim: Review walkthrough of intercompany elimination to refresh on methodology applied	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	11/28/2006	Corporate Interim: reviewed work and documentation received for liabilities subject to compromise	0.9			A1
Horner	Kevin John	KJH	Staff	11/28/2006	Corporate Interim: continued testing of the September consolidated journal voucher to eliminate allied accounts receivable and payable	2.3			A1
Horner	Kevin John	KJH	Staff	11/28/2006	Corporate Interim: began work on interim testing procedures of elimination of intercompany accounts receivable and payables	2.4			A1
Horner	Kevin John	KJH	Staff	11/28/2006	T&I Interim: meeting with N. Miller to discuss tie out of physical inventory test counts	0.3			A1
Horner	Kevin John	KJH	Staff	11/28/2006	T&I Interim: meeting with N. Miller to discuss inventory review notes	0.3			A1
Horner	Kevin John	KJH	Staff	11/28/2006	T&I Interim: began clearing inventory review notes from N. Miller.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/28/2006	Preparation of slides for the presentation at the controllers conference.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/28/2006	Review of DPSS interim workpapers.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/28/2006	Conference call with O. Desprez and H. Alami to discuss the presentations to be given next week at the European Closing Meeting.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/28/2006	Preparation of meeting materials for interim European closing meeting.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/28/2006	Review of SAP global mapping and reliance on the work of TSRS France to discuss at the European interim closing meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	11/28/2006	Corporate - Performed substantive audit procedures for the Rothschild contingent fee liability.	1.3			A1
Marold	Erick W.	EWM	Senior	11/28/2006	Corporate - Review Delphi memo's regarding contingent fee liabilities.	1.4			A1
Marold	Erick W.	EWM	Senior	11/28/2006	Corporate - Met with K. Jones to discuss the UAW signing bonus.	1.7			A1
Marold	Erick W.	EWM	Senior	11/28/2006	E&S - Discussed with TSRS A/R aging problems identified with Confirmation testing.	0.9			A1
Marold	Erick W.	EWM	Senior	11/28/2006	E&S - Discussions with K. Bellis regarding our procedures being performed in November.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	11/28/2006	International - Communication with E&Y Lux regarding incentive compensation.	1.3			A1
Marold	Erick W.	EWM	Senior	11/28/2006	Reviewed View 6a with K. Asher.	0.4			A1
Marold	Erick W.	EWM	Senior	11/28/2006	Discussed with K. Irwin the real estate tax process as it relates to the divisions and corporate.	0.8			A1
Miller	Nicholas S.	NSM	Manager	11/28/2006	T&I - Discussion of physical inventory tie-out with K. Horner.	0.2			A1
Miller	Nicholas S.	NSM	Manager	11/28/2006	T&I - Review of controls testing for the financial statement close process.	3.1			A1
Pacella	Shannon M.	SMP	Manager	11/28/2006	Prepare meeting materials for status meeting with J. Simpson.	0.3			A1
Pacella	Shannon M.	SMP	Manager	11/28/2006	Reviewed/obtained Internal Audit documentation for UK testing and sent to the UK team for use in their testing.	1.3			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Corporate Interim-Obtaining documents for our perm files from K. Cobb.	0.3			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Corporate Interim-Meeting with K. Cobb and J. Simpson to discuss status of participant data testing for pensions.	0.8			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Corporate Interim-Drafting the pension audit program.	1.1			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Corporate Interim-Preparing copies of Derivatives testing support.	1.2			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Corporate Interim-Preparing for meeting with J. Demarco, S. Smith and J. Simpson to discuss testing of pension participant data.	0.4			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Corporate Interim-Meeting with J. Demarco, S. Smith and J. Simpson to discuss testing of pension participant data.	1.9			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Corporate Interim-Auditing Derivatives as of 9/30/06.	4.2			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Dayton - Interim-Discussing the AR Aging comparison with K. Barber & E. Marold.	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/28/2006	AHG - Met with M. Kokic to discuss questions, relating the inventory reserve	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/28/2006	Updated the Inventory Reserve Memo with the latest updates provided by AHG	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	11/28/2006	AHG - Cleared open items, related to the inventory reserve and documented findings accordingly.	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/28/2006	Updated the E&C - AWS file with the tag listings provided by M. Kloss and tied these files to E&Y documentation.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/28/2006	E&C - Tied out inventory test counts in to the final inventory listing for the Milwaukee plant.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	11/28/2006	E&C - Met with M. Adams to discuss open items related to the AP reconciliations.	2.6			A1
Saimoua	Omar Issam	OIS	Staff	11/28/2006	E&C - Performed audit procedures related to the fixed asset process; mainly areas that are still open for which new support documents were received.	3.6			A1
Saimoua	Omar Issam	OIS	Staff	11/28/2006	E&C - performed audit procedures related to the accounts receivable process.	4.8			A1
Schwandt	Lisa N.	LNS	Staff	11/28/2006	Corporate Interim-Met with E. Jester to discuss head count documentation for Prepaids.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	11/28/2006	Corporate Interim-Met with K. Coleman to discuss prepaid bonus documents.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	11/28/2006	Corporate Interim-Updated information received from T. Krause regarding corrections to the bank confirmations.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	11/28/2006	Corporate Interim-Reviewed and updated changes necessary for the Debt workpapers.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	11/28/2006	Corporate Interim-Reviewed and audited LSC and Prepaid workpapers.	2.6			A1
Schwandt	Lisa N.	LNS	Staff	11/28/2006	E&S Interim-Performed cutoff procedures for Rimir and Delnosa Mexican Plants.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	11/28/2006	Quarterly Review-Organized 8K Binder for the order of the documents and the lead sheet.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	ACS - Discussed workplan with J. Harbaugh.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	ACS - Reviewed AP CAAT file from TSRS	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	ACS - Tied in roll-up of location codes and followed-up regarding unknown location codes.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	Corporate - Discussed microstrategies/CARDS query with N. Miller K. Coleman.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	DPSS - Documented AR confirm received from customer.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	DPSS - Reviewed AWS file	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	Saginaw - Requested additional documentation from Saginaw staff via email.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	Saginaw - Discussed Saginaw open items with K. Tau.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Discussion with E. Simpson regarding Dacor group codes.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Preparation of Audit Committee materials.	2.6			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Discussion with D. Bayles regarding pension participant testing status.	0.2			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Meeting with K. Cobb and A. Ranney regarding status of pension participant testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Discussion with A. Ranney regarding pension testing program.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Preparation for pension testing meeting with J. Demarco.	0.9			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Meeting with J. Demarco, S. Smith and A. Ranney regarding pension participant testing.	2.1			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Review of staffing for Delphi.	1.2			A1
Tau	King-Sze	KST	Senior	11/28/2006	Saginaw - Reviewed AR alternative procedures audit workpaper.	1.9			A1
Tau	King-Sze	KST	Senior	11/28/2006	Saginaw - Review the new SOPA issued in Q3.	0.3			A1
Tau	King-Sze	KST	Senior	11/28/2006	Saginaw - Reviewed interim audit workpapers.	0.7			A1
Tosto	Cathy I.	CIT	Partner	11/28/2006	Discuss list of tax pack and logistics with J. Hegelmann.	0.2			A1
Tosto	Cathy I.	CIT	Partner	11/28/2006	Meeting with J. Erickson and R. Patel regarding in scope countries and organization of tax packs within in scope countries	0.4			A1
Tosto	Cathy I.	CIT	Partner	11/28/2006	Meeting with K. Asher, D. Kelley, and A. Krabill regarding audit procedures and scope and budget	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Work on Delphi December 2006 AC Slides per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with J. Simpson regarding late time submissions for prior week.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with J. Simpson, M. Hatzfeld and G. Imberger regarding staffing.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Coordination of ordering supplies for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Preparation of E&Y Addresses for T. Bishop.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with S. Pacella and J. Simpson regarding Reclass of IT Outsourcing Time.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Preparation of email regarding Delphi Reclass of IT Outsourcing Time.	0.6			A1
Asher	Kevin F.	KFA	Partner	11/29/2006	Review of audit planning work papers	2.8			A1
Barber	Keither A.	KAB	Senior	11/29/2006	SAP/JE - Data extraction for Company Code 2120 for periods 1-10	2.1			A1
Barber	Keither A.	KAB	Senior	11/29/2006	SAP/JE - Data extraction for Company Code 1440 for period 1	2.2			A1
Barber	Keither A.	KAB	Senior	11/29/2006	SAP/JE - Data extraction for Company Code 1440 for period 2	2.2			A1
Barber	Keither A.	KAB	Senior	11/29/2006	SAP/JE - Data extraction for Company Code 1440 for period 3	2.2			A1
Barber	Keither A.	KAB	Senior	11/29/2006	SAP/JE - Data extraction for Company Code 1440 for period 4	2.2			A1
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Discussion with C. Fenton regarding slow moving inventory	0.6			A1
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Discussion with R. Maurer regarding standards for cost valuation and methodology	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Request Mexico Inventory receipts	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Review and reperform financial close control testing verifying that reconciliations have been reviewed by management	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Request receipt of material for Milwaukee cut-off testing	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Review and reperform employee cost control testing	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2006	Update of AHG divisional summary for purposes of planning critical path items to close-out interim audit procedures.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2006	Review of Q3 documentation related to asset impairment, E&O reserves.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2006	Meeting with M. Steascheul to co-develop process improvements relative to equity accounting reconciliations.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2006	Update of E&C divisional summary for purposes of planning critical path items to close-out interim audit procedures.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2006	Update of Packard divisional summary for purposes of planning critical path items to close-out interim audit procedures.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2006	Update of Saginaw divisional summary for purposes of planning critical path items to close-out interim audit procedures.	0.9			A1
Horner	Kevin John	KJH	Staff	11/29/2006	Corporate Interim: answered question from L. Schwandt regarding pre-paid expense for tax liability	0.3			A1
Horner	Kevin John	KJH	Staff	11/29/2006	Corporate Interim: set up meeting with L. Marx for 12/1/06 to discuss intercompany elimination entries	0.3			A1
Horner	Kevin John	KJH	Staff	11/29/2006	Corporate Interim: discussed intercompany elimination entries with E. Marold.	0.4			A1
Horner	Kevin John	KJH	Staff	11/29/2006	Packard Interim: discussed reserve for bankrupt customers at Packard with A. Ranney	0.2			A1
Horner	Kevin John	KJH	Staff	11/29/2006	Packard Interim: discussed accounts receivable and billing process for Packard with J. Simpson and S. Pacella	0.3			A1
Horner	Kevin John	KJH	Staff	11/29/2006	T&I Interim: updated shipping and receiving cut-off testing for inventory testing	1.4			A1
Horner	Kevin John	KJH	Staff	11/29/2006	T&I Interim: worked on clearing review notes regarding inventory test of controls and substantive procedures	2.6			A1
Horner	Kevin John	KJH	Staff	11/29/2006	T&I Interim: updated inventory test counts tie out for five locations	3.9			A1
Imberger	Guido	GI	Senior Manager	11/29/2006	Saginaw - Call to J. Perkins regarding items still open.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/29/2006	Saginaw - Review audit strategy on Payroll transaction testing.	0.4			A1
Imberger	Guido	GI	Senior Manager	11/29/2006	Saginaw - Review ACS handled AP account audit strategy.	0.7			A1

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Imberger	Guido	GI	Senior Manager	11/29/2006	Saginaw - Discussion with K. Tau regarding other open items for the interim audit.	0.9			A1
Imberger	Guido	GI	Senior Manager	11/29/2006	Saginaw - Obtain internal advise with E&Y Tax on the property tax and Michigan single business questions.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/29/2006	Preparation for conference calls with European teams in preparation for closing meetings next week in Paris.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/29/2006	Conference call with B. Welsh, D. Kohlerov and M. Gryc (from E&Y Prague) to review and discuss their presentation at the upcoming European interim closing meeting.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/29/2006	Conference call with L. Lerch and L. Hadys (from E&Y Poland) to review and discuss their presentation at the upcoming European interim closing meeting.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/29/2006	Conference call with E. Rukes, H. Huppertz, G. Collie (all from E&Y Germany) to review and discuss their presentation at the upcoming European interim closing meeting.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/29/2006	Review of non U.S. Deferred tax asset accounting memo and discussions with J. Williams.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/29/2006	Meeting with J. Williams, T. Tamers and C. Tosto to discuss the Company's progress on preparing narratives for the tax processes and tax pack process.	1.3			A1
Marold	Erick W.	EWM	Senior	11/29/2006	Corporate - Discussions with the ACS team regarding the audit procedures for payroll accruals.	0.7			A1
Marold	Erick W.	EWM	Senior	11/29/2006	Corporate - Discussions with the ACS team regarding the audit procedures surrounding vendor debit balances.	1.1			A1
Marold	Erick W.	EWM	Senior	11/29/2006	Corporate - Detail review of the annual incentive plan accrual.	1.9			A1
Marold	Erick W.	EWM	Senior	11/29/2006	Corporate - Performed substantive audit procedures related to the key executive compensation accrual.	2.1			A1

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Marold	Erick W.	EWM	Senior	11/29/2006	Planning - Creation of a matrix which maps the 15 key controls to our significant processes.	2.7			A1
Pacella	Shannon M.	SMP	Manager	11/29/2006	Reviewed workpapers in AWS	3.4			A1
Ranney	Amber C.	ACR	Senior	11/29/2006	Corporate Interim-Tieing out the listing of all Attrition participants to summary schedule.	0.8			A1
Ranney	Amber C.	ACR	Senior	11/29/2006	Corporate Interim-Coordinating with the S. Burger to obtain trust statements for our audit of Pensions.	1.1			A1
Ranney	Amber C.	ACR	Senior	11/29/2006	Corporate Interim-Testing the fair value of commodity hedges.	3.3			A1
Ranney	Amber C.	ACR	Senior	11/29/2006	Dayton Interim-Following-up on open items from the interim audit.	1.2			A1
Reddy	Smitha Pingli	SPR	Manager	11/29/2006	Discussion w/ C. Tosto re: preparation for and format of 12/6 SALT issues meeting w/ client	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/29/2006	E&C - Prepared open item list for cut-off and discussed the list with C. Bush.	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/29/2006	E&C - Performed inventory tie-outs on the Kettering plant.	2.2			A1
Saimoua	Omar Issam	OIS	Staff	11/29/2006	Corporate - met with W. Tilotti to gain additional understanding of the FAS 144 analysis.	1.3			A1
Saimoua	Omar Issam	OIS	Staff	11/29/2006	Corporate - Performed work to the FAS 144 analysis.	3.6			A1
Saimoua	Omar Issam	OIS	Staff	11/29/2006	E&C - Met with M. Adams to discuss reconciling items on the AP reconciliations.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	11/29/2006	E&C - Performed audit related work on the accounts payable process.	5.1			A1
Schwandt	Lisa N.	LNS	Staff	11/29/2006	Corporate Interim-Researched in Hyperion for balances in relation to Debt accounts.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	11/29/2006	Corporate Interim-Reviewed and made changes to Debt workpapers.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	11/29/2006	Corporate Interim-Reviewed and audited workpapers for LSC and Prepaids.	4.1			A1
Schwandt	Lisa N.	LNS	Staff	11/29/2006	International-Printed documents and prepared spreadsheet from Hyperion regarding Europe Plants.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	ACS: Followed-up with M. Whiteman re: pcc request.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	ACS: Discussed to do list with J. Harbaugh	0.4			A1

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Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	ACS: Discussed ACS detail for Saginaw AP with G. Imberger.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	ACS: Drafted email to D. Brewer regarding differences between the ACS CAAT file and Delphi documentation.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	ACS: Discussed payroll accruals with M. Hatzfeld and E. Marold.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	ACS: Contacted TSRS for CAAT and reviewed output file to understand differences identified.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	E&C: Performed purchase price variance testing for E&C	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	E&C: Worked on inventory cut-off testing.	2.3			A1
Simpson	Jamie	JS	Senior Manager	11/29/2006	Preparation of Audit Committee materials for Dec. AC meeting.	2.4			A1
Simpson	Jamie	JS	Senior Manager	11/29/2006	Discussion with B. Murray regarding pension testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/29/2006	Review of pension participant data testing program.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/29/2006	Discussion with A. Ranney regarding interim derivatives testing.	1.7			A1
Simpson	Jamie	JS	Senior Manager	11/29/2006	Review of pre-approval requests.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/29/2006	Discussion with K. St. Romain regarding status meeting on 404 testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/29/2006	Discussion with S. Pacella regarding TSRS status.	0.4			A1
Stille	Mark Jacob	MJS	Senior	11/29/2006	Time spent updating Technology Summary.	2.6			A1
Tau	King-Sze	KST	Senior	11/29/2006	Saginaw - Call to D. Gustin and P. O'Bee - left a message to request open items.	0.1			A1
Tau	King-Sze	KST	Senior	11/29/2006	Saginaw - Creating a memo to document that cash procedures are not applicable to Steering division.	0.1			A1
Tau	King-Sze	KST	Senior	11/29/2006	Saginaw - Discussion with G. Imberger on cash.	0.1			A1
Tau	King-Sze	KST	Senior	11/29/2006	Saginaw - Reviewed payroll walkthrough to understand payroll transaction in particular to recording of payroll expense and functions handled by ACS.	0.4			A1
Tau	King-Sze	KST	Senior	11/29/2006	Saginaw - Discussion with G. Imberger and E. Marold on payroll transaction testing.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	11/29/2006	Saginaw - Discussion with G. Imberger on audit status and opening items that need to be performed.	0.9			A1
Tau	King-Sze	KST	Senior	11/29/2006	Saginaw - Review interim audit workpapers.	3.6			A1
Tosto	Cathy I.	CIT	Partner	11/29/2006	Discuss agenda with S. Reddy regarding SALT meeting on 12/6.	0.2			A1
Tosto	Cathy I.	CIT	Partner	11/29/2006	Review email on India pre-approval	0.3			A1
Tosto	Cathy I.	CIT	Partner	11/29/2006	Review with J. Hegelmann updates to in scope country list	0.3			A1
Tosto	Cathy I.	CIT	Partner	11/29/2006	Review revised valuation allowance memo at client's request for DT related to Portugal	0.6			A1
Tosto	Cathy I.	CIT	Partner	11/29/2006	Discussion with A. Krabill and D. Kelley on revised valuation allowance memo	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Coordination of meeting with K. Asher and B. Dellinger regarding review of Delphi December 2006 AC Slides.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Provide Delphi December 2006 AC Slides to S. Sheckell.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Revisions to Delphi December 2006 AC Slides per K. Asher and J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Print, file and organize weekly hrs analysis per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with J. Simpson regarding change in staffing.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Revise estimate complete schedule per N. Miller and J. Simpson's changes.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Print, log and distribute new IA report - Delphi Diesel Systems Gillingham UK.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with J. Simpson regarding status of pre-approvals.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Log in, file and organize all pre-approval requests received to date.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with M. Sakowski regarding Updated MAC Address for E.R. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with M. Sakowski regarding phone in the new cube.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with A. Krabill, E. Marold, S. Jackson and B. Moran regarding Delphi - Client Sharing Site.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Distribution of BoardMatters Quarterly per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with L. Schwandt and N. Winn regarding Confirms - New Address.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Preparation of BoardMatters Quarterly memo/package for client distribution.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with Netherlands regarding pre-approval request.	0.2			A1
Asher	Kevin F.	KFA	Partner	11/30/2006	Preparation and attendance at the controller conference	8.1			A1
Barber	Keith A.	KAB	Senior	11/30/2006	SAP/JE - Data extraction for Company Code 1440 for period 5	2.2			A1
Barber	Keith A.	KAB	Senior	11/30/2006	SAP/JE - Data extraction for Company Code 1440 for period 6	2.2			A1
Barwin	Kristen N.	KNB	Staff	11/30/2006	E&S - Create open items list, to verify all items have been obtained.	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/30/2006	E&S - Meeting with G. Pham regarding open items and Accounts Receivable documentation	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/30/2006	E&S - Meeting with D. Winslow regarding Workstream costing	1.4			A1
Barwin	Kristen N.	KNB	Staff	11/30/2006	E&S - Review other income account and support	2.2			A1
Barwin	Kristen N.	KNB	Staff	11/30/2006	E&S - Travel time from Kokomo, Indiana.	4.5			A1
Harbaugh	James M.	JMH	Senior	11/30/2006	ACS - Reviewing ACS audit process memo	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/30/2006	Review of Q3 and pre-lim Q4 FAS 144 Delphi corporation step 1 calculations.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	11/30/2006	Corporate Interim: finished tie out of documentation of the consolidating journal voucher for the elimination of allied A/R and A/P	2.9			A1
Horner	Kevin John	KJH	Staff	11/30/2006	Corporate Interim: tied out supporting documentation for the consolidated journal entry for the elimination of allied investments	3.4			A1
Horner	Kevin John	KJH	Staff	11/30/2006	T&I Interim: Correspondence with M. Rothmund regarding the documentation for the Moraine inventory observation	0.6			A1
Horner	Kevin John	KJH	Staff	11/30/2006	T&I Interim: worked on clearing inventory review notes from N. Miller relating to physical inventory procedures	2.1			A1
Imberger	Guido	GI	Senior Manager	11/30/2006	Saginaw - Discussion with K. Tau regarding open items in tooling to respond to J. Perkins.	0.8			A1
Imberger	Guido	GI	Senior Manager	11/30/2006	Saginaw - Discussion with T. Wiesniewski regarding property taxes and MI Single business taxes in the Trial balance.	1.3			A1
Imberger	Guido	GI	Senior Manager	11/30/2006	Saginaw - Review of additional received information regarding property taxes.	1.8			A1
Imberger	Guido	GI	Senior Manager	11/30/2006	Saginaw - Review workpapers and AWS for accrual, cash and part of AR.	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/30/2006	Attendance at the Delphi US GAAP global controllers conference.	7.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/30/2006	Conference call with E&Y UK to discuss slides for the European Planning meeting.	0.9			A1
Marold	Erick W.	EWM	Senior	11/30/2006	Corporate - Reviewed corporate trial balance for unaudited accounts.	1.3			A1
Marold	Erick W.	EWM	Senior	11/30/2006	Planning - Updated the 15 Key Control matrix based on comments from A. Krabill.	1.2			A1
Marold	Erick W.	EWM	Senior	11/30/2006	TSRS Coordination - Reviewed the SOD template for SAP locations and provided comments regarding significant issues.	2.3			A1
Pacella	Shannon M.	SMP	Manager	11/30/2006	Complete Technology Summary based on feedback from audit team.	1.6			A1
Ranney	Amber C.	ACR	Senior	11/30/2006	Corporate Interim-Making appropriate changes to the Pension audit program.	0.7			A1
Ranney	Amber C.	ACR	Senior	11/30/2006	Corporate Interim-Meeting with S. Schmidt to go over derivative questions.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	11/30/2006	Corporate Interim-Reviewing the client's memo related to the Segment Realignment.	1.1			A1
Ranney	Amber C.	ACR	Senior	11/30/2006	Corporate Interim-Review Corporate trial balance to ensure all accounts have been audited.	1.2			A1
Ranney	Amber C.	ACR	Senior	11/30/2006	Corporate Interim-Coordinating the items that we need for the Pension and OPEB audits with the team and client.	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/30/2006	Attended a status update meeting with J. Henning and M. Hatzfeld to go over the status of AHG, E&C and Catalyst.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/30/2006	E&C - Started tying out inventory test counts for the Rochester plant	3.5			A1
Rothmund	Mario Valentin	MVR	Senior	11/30/2006	E&C - Performed an ACL upload and analysis of the Flint East 279 final inventory report. In addition the ZAPI-Comp (Inventory Listing by tag) was uploaded into ACL.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/30/2006	E&C - Documented the findings of differences between both inventory reports uploaded into ACL.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/30/2006	E&C - Discussed further differences with the client and implications on the balance sheet.	1.3			A1
Saimoua	Omar Issam	OIS	Staff	11/30/2006	E&C - Met with G. Halleck to discuss open items left in the fixed asset process.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	11/30/2006	E&C - Reviewed the AWS engagement for any fixed asset open items and investigated any unperformed steps.	3.8			A1
Saimoua	Omar Issam	OIS	Staff	11/30/2006	E&C - reviewed the accounts receivable reserve process and prepared a PBC list.	6.1			A1
Schwandt	Lisa N.	LNS	Staff	11/30/2006	Corporate Interim-Performed sample selection procedures for UAW workers for the pension plans.	1.0			A1
Schwandt	Lisa N.	LNS	Staff	11/30/2006	Corporate Interim-Updated AWS for changes to worksteps.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	11/30/2006	Corporate Interim-Organized and reviewed LSC documentation to support the lead sheet.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	11/30/2006	Corporate Interim-Organizing DGL Lead Sheet for summations to account balances and account names.	2.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	11/30/2006	ACS: Drafted correspondence to Delphi executive and updated based on review by J. Harbaugh and M. Hatzfeld.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	11/30/2006	ACS: Updated ACS memo based on review by M. Hatzfeld.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	11/30/2006	E&C. Performed inventory cut-off testing.	3.3			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Discussion with H. Aquino on changes to Audit Committee presentation.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Discussion with S. Kane regarding confirmation sample sizes for derivative contracts.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Meeting with J. Schmidt and A. Ranney to discuss derivative fair value testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Review of U.S. pension participant testing program.	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Preparation of international pension program.	1.3			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Discussion with A. Ranney regarding Dayton interim workpapers.	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	General review of Dayton interim workpapers.	1.4			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Discussion with S. Sheckell regarding pre-approval process.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Discussion with H. Aquino regarding pre-approval requests from international teams.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Review of pre-approval requests from international teams.	0.9			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Discussion with E. Marold regarding SOD review.	0.4			A1
Smith	Carolyn E.	CES	Staff	11/30/2006	404 - Review Q3 WP from J. Hegelmann.	1.2			A1
Tau	King-Sze	KST	Senior	11/30/2006	Saginaw - Discussion with G. Imberger and M. Hatzfeld regarding tooling.	0.8			A1
Tau	King-Sze	KST	Senior	11/30/2006	Saginaw - Reviewing interim workpapers - PP&E.	1.7			A1
Tau	King-Sze	KST	Senior	11/30/2006	Saginaw - Reviewing interim workpapers - Liabilities.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	12/1/2006	Locate and forward ASM's from Germany, UK, and Poland for European closing meetings.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/1/2006	Correspondence with A. Krabill and L. Schwandt regarding ASM's from Germany, France, UK, Poland and Czech for European closing meetings.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	12/1/2006	Correspondence with S. Jackson and B. Moran regarding Delphi - Client Sharing Site.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/1/2006	Correspondence with G. Imberger regarding internet connection in the new cube.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/1/2006	Correspondence with L. Schwandt regarding Hyperion maintenance.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/1/2006	Correspondence with J. Hegelmann regarding tax workpaper drawer.	0.2			A1
Asher	Kevin F.	KFA	Partner	12/1/2006	Preparation and attendance at the controllers conference	4.1			A1
Barber	Keither A.	KAB	Senior	12/1/2006	SAP/JE - Code updated to correct roll forward for Company Code 2860 for Q3 FY06. (Roll forward scripts executed.)	2.3			A1
Barber	Keither A.	KAB	Senior	12/1/2006	SAP/JE - Code updated to correct roll forward for Company Code 2800 for Q3 FY06.	2.4			A1
Barwin	Kristen N.	KNB	Staff	12/1/2006	E&S - Discuss Accounts payable with K. Bellis	0.6			A1
Barwin	Kristen N.	KNB	Staff	12/1/2006	E&S - Create open items list	1.8			A1
Barwin	Kristen N.	KNB	Staff	12/1/2006	E&S - Obtain and document Mexico Inventory cut-off documentation	2.2			A1
Barwin	Kristen N.	KNB	Staff	12/1/2006	E&S - Review and reperform managements testing of financial statement close process	2.8			A1
Ellis	Timothy A.	TAE	Senior	12/1/2006	Detail Review of Packard Testing	5.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2006	Update discussion with J. Brooks to discuss pending open audit requests, and process/timing to close interim audit procedures.	1.5			A1
Horner	Kevin John	KJH	Staff	12/1/2006	Corporate Interim: prepared binders for intercompany elimination workpapers	0.2			A1
Horner	Kevin John	KJH	Staff	12/1/2006	Corporate Interim: meeting with L. Marx to discuss elimination of allied A/R and A/P and elimination of allied investments	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/1/2006	Corporate Interim: tied in allied A/R and A/P amounts from the imbalance report to the September corporate trial balance	1.2			A1
Horner	Kevin John	KJH	Staff	12/1/2006	T&I Interim: received Moraine's inventory observation instructions and added to AWS file	0.2			A1
Horner	Kevin John	KJH	Staff	12/1/2006	T&I Interim: received response from J. Jurasek relating to FOB destination customers and how many agreements exist	0.2			A1
Horner	Kevin John	KJH	Staff	12/1/2006	T&I Interim: completed tag control listing testing for the Moraine location	0.9			A1
Horner	Kevin John	KJH	Staff	12/1/2006	T&I Interim: reviewed tie out of inventory test counts performed by J. Nicol of the Rio Bravo location	0.9			A1
Horner	Kevin John	KJH	Staff	12/1/2006	T&I Interim: updated tie out of inventory test counts for the Moraine location	1.1			A1
Horner	Kevin John	KJH	Staff	12/1/2006	T&I Interim: reviewed tie out performed by J. Nicol of the Columbus inventory test counts	1.4			A1
Imberger	Guido	GI	Senior Manager	12/1/2006	Saginaw - Review of AR confirmation process.	1.2			A1
Imberger	Guido	GI	Senior Manager	12/1/2006	Saginaw - Review of AR reserves.	0.3			A1
Imberger	Guido	GI	Senior Manager	12/1/2006	Saginaw - review note discussion with K. Tau.	0.3			A1
Imberger	Guido	GI	Senior Manager	12/1/2006	Saginaw - Review of Planning activity work papers in AWS.	0.6			A1
Imberger	Guido	GI	Senior Manager	12/1/2006	Saginaw - Discussion with P. O'Bee regarding open items in Tooling and fixed assets for interim work.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/1/2006	Attendance and presentation at the Delphi U.S. GAAP global controllers conference.	5.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/1/2006	Travel time to Paris for European Planning meeting, (half of the trip time).	4.0			A1
Krabill	Aaron J.	AJK	Senior Manager	12/1/2006	Review of the draft France TSRS summary memo.	1.3			A1
Marold	Erick W.	EWM	Senior	12/1/2006	Corporate - Prepared a memo summarizing the 9/30/06 supplemental compensation balances.	1.1			A1
Marold	Erick W.	EWM	Senior	12/1/2006	Corporate - Met with K. Horner to discuss the intercompany account balances on TB 141.	1.3			A1
Marold	Erick W.	EWM	Senior	12/1/2006	Corporate - Reviewed detail of the participants in the salary supplemental compensation plan.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	12/1/2006	Corporate - Reviewed the July-December supplemental compensation presentation.	1.3			A1
Marold	Erick W.	EWM	Senior	12/1/2006	Corporate - Reviewed detail of the participants included in the executive supplemental compensation plan.	1.4			A1
Marold	Erick W.	EWM	Senior	12/1/2006	Corporate - Reviewed the February 17, 2006 court order related to the supplemental compensation accrual	2.1			A1
Pacella	Shannon M.	SMP	Manager	12/1/2006	Preparation of email to I. Seipke to request copies of EDS and HP agreements.	0.3			A1
Pacella	Shannon M.	SMP	Manager	12/1/2006	Reviewed feedback from Germany team re: reasons for budget overruns - provided information to A. Krabill and S. Sheckell as to reasons for budget overruns.	0.4			A1
Pacella	Shannon M.	SMP	Manager	12/1/2006	Revised Tech Summary based on additional information received from A. Sutton (GM).	0.6			A1
Pacella	Shannon M.	SMP	Manager	12/1/2006	Revised IT International Summary memo based on feedback from A. Krabill.	1.2			A1
Peterson	Christopher A.	CAP	Manager	12/1/2006	Discussed CAAT status with K. Barber.	0.3			A1
Ranney	Amber C.	ACR	Senior	12/1/2006	Corporate Interim-Reviewing testing support that was received for Derivatives testing.	1.6			A1
Ranney	Amber C.	ACR	Senior	12/1/2006	Dayton Interim-Going over review questions with J. Simpson related to the interim audit.	0.8			A1
Reddy	Smitha Pingli	SPR	Manager	12/1/2006	Discussion w/ J. Beckman re: prep for 12/6 meeting w/ client	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	12/1/2006	Preparation of email to J. Beckman re: SALT items to be discussed at 12/6 meeting w/ client	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	12/1/2006	AHG- Performed the inventory tie outs for the Rochester plant.	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	12/1/2006	AHG - Performed inventory tie-outs for the Kettering plant	4.1			A1
Saimoua	Omar Issam	OIS	Staff	12/1/2006	E&C - Met with M. Adams to gain understanding on additional questions related to the AR reserve process.	2.3			A1
Saimoua	Omar Issam	OIS	Staff	12/1/2006	E&C - Performed audit related procedures on the Accounts payable process.	5.8			A1
Schwandt	Lisa N.	LNS	Staff	12/1/2006	Corporate Interim-Received bank confirms from the client and prepared them for mailing.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	12/1/2006	Corporate Interim-Organized DGL Lead Sheet to add account names and sum balances.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	12/1/2006	E&S Interim-Performed cutoff procedures for Rimir and Delnosa Mexican plants.	3.6			A1
Schwandt	Lisa N.	LNS	Staff	12/1/2006	Quarterly Review-Signed up for 8K alerts from the LiveEdgar website.	0.1			A1
Schwandt	Lisa N.	LNS	Staff	12/1/2006	Quarterly Review-Updated 8K binder for new 8K's and updated the lead sheet.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	12/1/2006	E&C - Worked on physical inventory tie outs.	4.1			A1
Simpson	Jamie	JS	Senior Manager	12/1/2006	General review of Dayton interim workpapers.	1.1			A1
Tau	King-Sze	KST	Senior	12/1/2006	Saginaw - Discussion with B. Prueter about consigned inventory confirmation.	0.2			A1
Tau	King-Sze	KST	Senior	12/1/2006	Saginaw - Discussion with G. Imberger on review notes on AR.	0.3			A1
Tau	King-Sze	KST	Senior	12/1/2006	Saginaw - Finished documenting prepaid expenses.	0.3			A1
Tau	King-Sze	KST	Senior	12/1/2006	Saginaw - Discussion with P. O'Bee and G. Imberger about tooling and CWIP.	1.3			A1
Tau	King-Sze	KST	Senior	12/1/2006	Saginaw - Working on tooling detail.	1.8			A1
Tau	King-Sze	KST	Senior	12/1/2006	Saginaw - Reviewed interim audit workpapers - Liabilities.	1.9			A1
A1 Project Total:						3,222.8		\$0	
Accounting Assistance - A2 Bankruptcy									
Conat	Arthur L.	ALC	Executive Director	10/30/2006	Review memo from Watson Wyatt on special event pension accounting	1.1	\$475	\$523	A2
Sheckell	Steven F.	SFS	Partner	10/30/2006	Review actuarial assumptions with E&Y actuaries	0.8	\$525	\$420	A2
Sheckell	Steven F.	SFS	Partner	10/30/2006	Review Q3 Attrition plan accounting	1.5	\$525	\$788	A2
Conat	Arthur L.	ALC	Executive Director	11/1/2006	Review memo from Watson Wyatt on retirement accounting	0.9	\$475	\$428	A2
Conat	Arthur L.	ALC	Executive Director	11/2/2006	Review and respond to memo from Watson Wyatt on pension accounting	2.0	\$475	\$950	A2
Sheckell	Steven F.	SFS	Partner	11/17/2006	Review the Company's Q3 attrition plan accounting memo	1.3	\$525	\$683	A2
A2 Bankruptcy Project Total:						7.6		\$3,790	
Catalyst									

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Khetan	Shishir R.	SRK	Senior Manager	11/1/2006	Correspond with E&Y Audit Team on the SFAS 144 Valuation Analysis Review for six plant locations.	1.0	\$425	\$425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/7/2006	Sign-off on final multi-location scoping analysis.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/7/2006	Meeting with W. Tilotti, J. Williams, S. Daraedt, and P. Roth to discuss timing of Catalyst audit completion.	0.9	\$425	\$383	A2
Kearns	Matthew R.	MRK	Senior	11/9/2006	Catalyst - Meeting with M. M. Hatzfeld to discuss Catalyst audit completion items.	0.4	\$275	\$110	A2
Saimoua	Omar Issam	OIS	Staff	11/9/2006	Catalyst - Met with M. Hatzfeld to discuss open items relating to Catalyst and specific items related to the Pegasus model.	2.1	\$200	\$420	A2
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Communication with M. Hatzfeld regarding Delphi Catalyst billings to date.	0.2	\$125	\$25	A2
Kearns	Matthew R.	MRK	Senior	11/10/2006	Assisting O. Saimoua with Catalyst review questions	0.6	\$275	\$165	A2
Kearns	Matthew R.	MRK	Senior	11/10/2006	Organizing Catalyst workpapers.	0.9	\$275	\$248	A2
Saimoua	Omar Issam	OIS	Staff	11/10/2006	Catalyst - Filed supporting work papers in the engagement work papers and created paper profiles for them.	3.4	\$200	\$680	A2
Saimoua	Omar Issam	OIS	Staff	11/10/2006	Catalyst - Cleared notes relating to the catalyst engagement.	4.1	\$200	\$820	A2
Saimoua	Omar Issam	OIS	Staff	11/12/2006	Catalyst - Began clearing the review notes in AWS relating to the Catalyst carve-out audit.	3.2	\$200	\$640	A2
Saimoua	Omar Issam	OIS	Staff	11/13/2006	Catalyst - Cleared review points relating to the Catalyst audit.	1.5	\$200	\$300	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Discussion with C. Arkwright to obtain update relative to M&A process and company progress towards completion of open audit items.	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Meeting with K. Tremain to discuss FAS 144 modeling for Catalyst.	1.4	\$425	\$595	A2
Henning	Jeffrey M.	JMH	Partner	11/14/2006	Review of revised timeline and status discussion	0.5	\$525	\$263	A2
Saimoua	Omar Issam	OIS	Staff	11/14/2006	Catalyst - Met with K. Tremain to inquire of some items relating to the Pegasus model.	1.1	\$200	\$220	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	11/14/2006	Catalyst - Finished clearing the review notes in AWS.	2.9	\$200	\$580	A2
Henning	Jeffrey M.	JMH	Partner	11/15/2006	Prepare financial statement changes for Catalyst	0.3	\$525	\$158	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2006	Revisions to corporate representation letter to be signed in conjunction with issuance of separate catalyst subsidiary financial statements.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2006	Revisions to Catalyst representation letter, based upon changes to company assumptions relative to FAS 144.	1.0	\$425	\$425	A2
Henning	Jeffrey M.	JMH	Partner	11/16/2006	Discussion and analysis of Catalyst asset impairment analysis with K. Tremain.	0.9	\$525	\$473	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/17/2006	Review of Next Chimica accounting memo describing Delphi entry required to be made to Catalyst separate financial statements.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/17/2006	Review of Catalyst SRM draft.	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/17/2006	Review of Next Chimica inventory analysis supporting Delphi entry required to be made to Catalyst separate financial statements.	1.6	\$425	\$680	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/17/2006	Meeting with W. Tilotti to understand company status of revised FAS 144 analysis for 12/31/05 and 3/31/06.	2.0	\$425	\$850	A2
Henning	Jeffrey M.	JMH	Partner	11/17/2006	Review of engagement status, current timeline for completion and open items	1.6	\$525	\$840	A2
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Conf call with M. Hatzfeld to review status of Catalyst financial statements and FAS 142 conclusions	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Conf. call with J. Williams re: Catalyst audit status	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Conference call with M. Hatzfeld to review FAS 144 status on Catalyst audit	0.7	\$525	\$368	A2
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Research related to treatment of goodwill and impairment testing for the Catalyst carve-out audit.	1.1	\$425	\$468	A2
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with M. Hatzfeld regarding France budget overrun for Catalyst.	0.2	\$125	\$25	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	11/21/2006	Conf. call with M. Hatzfeld to discuss FAS 142 and FAS 144 analyses relative to the Catalyst business	0.6	\$525	\$315	A2
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Research related to the accounting for goodwill and impairment in the Catalyst carve-out audit.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Meeting with A. Brazier and M. Hatzfeld to discuss the Catalyst goodwill accounting and impairment testing.	0.8	\$425	\$340	A2
Henning	Jeffrey M.	JMH	Partner	11/22/2006	Consultation with PPD concerning FAS 142 relative to the Catalyst business	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	11/26/2006	Review of general audit procedures	1.1	\$525	\$578	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Update with J. Williams relative to status of E&Y audit and review of Catalyst financial statements.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Meeting with A. Brazier to discuss FAS 142 conclusions and implications to Catalyst financial statements.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Review of latest draft of catalyst financial statements.	2.1	\$425	\$893	A2
Henning	Jeffrey M.	JMH	Partner	11/27/2006	Meeting with J. Williams and W. Tilotti to discuss FAS 142 considerations relative to Catalyst carve out	1.4	\$525	\$735	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/28/2006	Meeting with W. Tilotti to discuss status of her review related to Catalyst financial statement latest draft.	0.8	\$425	\$340	A2
Henning	Jeffrey M.	JMH	Partner	11/28/2006	Review of FAS 144 impairment assessment status re: Catalyst	0.6	\$525	\$315	A2
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with M. Rothmund regarding package containing Catalyst GAAP checklist for J. Henning's review.	0.2	\$125	\$25	A2
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Coordination of package containing Catalyst GAAP checklist for J. Henning's review.	0.6	\$125	\$75	A2
Henning	Jeffrey M.	JMH	Partner	11/29/2006	Review of revised Financial Statements and correspondence to audit team	2.9	\$525	\$1,523	A2
Rothmund	Mario Valentin	MVR	Senior	11/29/2006	Answered questions from J. Henning related to the E&C Catalyst business, relating to the underlying financial statements, as well as the analytical procedures performed.	5.2	\$225	\$1,170	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/30/2006	Meeting with K. Tremain to resolve final audit questions, open items and partner comments/edits relative to the Catalyst financial statements.	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/30/2006	Clearing of J. Henning review comments on Catalyst financial statements.	1.3	\$425	\$553	A2
Henning	Jeffrey M.	JMH	Partner	11/30/2006	Correspondence with J. Williams re: Catalyst Financial Statements	0.2	\$525	\$105	A2
Henning	Jeffrey M.	JMH	Partner	11/30/2006	Conf. call with M. Hatzfeld re: changes to Catalyst Financial Statements	1.2	\$525	\$630	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2006	Administration of partner and second partner edits and review comments to the Catalyst financial statements.	0.4	\$425	\$170	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2006	Clearing of M. Fitzpatrick review of Catalyst financial statements.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2006	Discussion with W. Tilotti relative to status of Delphi review of Catalyst financial statements.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2006	Revise Summary Review Memorandum based upon final adjustments/edits to audited financial statements.	1.1	\$425	\$468	A2
A2 Catalyst Project Total:						<u>65.0</u>		<u>\$23,153</u>	
Corporate									
Beckman	James J.	JJB	Partner	10/30/2006	Meetings with D. Olbrecht and J. Erickson to discuss various issues and proposed treatment review of reserves and other discussions	5.0	\$525	\$2,625	A2
Boehm	Michael J.	MJB	Manager	10/30/2006	E&S Interim - Discussed identified differences in client-prepared NRE calculation with E. Marold.	0.8	\$300	\$240	A2
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Review of the revised final accounting memo for SDAAC JV.	0.5	\$425	\$213	A2
Marold	Erick W.	EWM	Senior	10/30/2006	E&S Interim - Discussed identified differences in client-prepared NRE calculations with M. Boehm.	0.8	\$250	\$200	A2
Marold	Erick W.	EWM	Senior	10/30/2006	E&S Interim - Review of variance between MDL database and SAP E&O reports and related discussions with M. Boehm	1.8	\$250	\$450	A2
Asher	Kevin F.	KFA	Partner	10/31/2006	Research regarding the financial statement restatement and related derivative matter	3.1	\$700	\$2,170	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	10/31/2006	Quarterly Review-Reviewing the company's Q3 list of entries for known errors and out of period adjustments.	1.3	\$250	\$325	A2
Rothmund	Mario Valentin	MVR	Senior	10/31/2006	AHG - Finalized the memo for the GMT Cluster Warranty	1.9	\$225	\$428	A2
Rothmund	Mario Valentin	MVR	Senior	10/31/2006	Meeting with M. Hatzfeld to go through the balance sheet numbers for AHG Q3 and the cluster warranty.	1.9	\$225	\$428	A2
Sheckell	Steven F.	SFS	Partner	10/31/2006	Discuss FAS 133 with T. Timko and B. Dellinger	2.4	\$525	\$1,260	A2
Asher	Kevin F.	KFA	Partner	11/1/2006	Meeting regarding the accounting issues related to derivatives	1.2	\$700	\$840	A2
Barwin	Kristen N.	KNB	Staff	11/1/2006	E & S - Compile information relating to the NRE costs differences	2.8	\$200	\$560	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	E&S Interim - Met with A. Krabill, E. Marold, and K. Barwin to discuss differences identified in ER&D calculation.	0.8	\$300	\$240	A2
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Discussion regarding ER&D accounting at E&S. Attendees: M. Boehm, E. Marold, K. Barwin.	0.9	\$425	\$383	A2
Sheckell	Steven F.	SFS	Partner	11/2/2006	Discuss fraud prevention and detection with T. McClellan	1.4	\$525	\$735	A2
Asher	Kevin F.	KFA	Partner	11/3/2006	Research regarding the derivative accounting matter	1.6	\$700	\$1,120	A2
Kane	Steven M.	SMK	Manager	11/3/2006	FAS 133 - call with J. Simpson and S. Sheckell.	0.6	\$375	\$225	A2
Miller	Nicholas S.	NSM	Manager	11/3/2006	Corporate - Call with A. Brazier, S. Sheckell, J. Simpson to discuss FX derivative documentation.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	11/3/2006	Corporate - Derivatives call with S. Kane, S. Sheckell, J. Simpson to discuss FX derivatives.	0.5	\$300	\$150	A2
Miller	Nicholas S.	NSM	Manager	11/3/2006	Corporate - Meeting with M. Fortunak in the Corporate treasury function to understand the new Natural Gas effectiveness calculations.	0.6	\$300	\$180	A2
Sheckell	Steven F.	SFS	Partner	11/3/2006	Research FAS 133 topic re: foreign currency derivatives	1.7	\$525	\$893	A2
Simpson	Jamie	JS	Senior Manager	11/3/2006	Conference call with S. Kane to discuss new derivative hedge documentation for foreign currency contracts.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	11/3/2006	Review of Delphi memo summarizing changes in hedge documentation for FX contracts.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	11/6/2006	Review of new segment reporting under FASB no. 131 and related technical memo	1.6	\$700	\$1,120	A2
Fredericks	Alex J.	AJF	Senior Manager	11/6/2006	FAS 133 - Research request for N. Miller	0.5	\$425	\$213	A2
Sheckell	Steven F.	SFS	Partner	11/6/2006	FAS 133 related research and discussion with technical group	1.6	\$525	\$840	A2
Asher	Kevin F.	KFA	Partner	11/7/2006	Review of scope and Audit Committee pre-approval of FIN 48 work	1.1	\$700	\$770	A2
Asher	Kevin F.	KFA	Partner	11/7/2006	Research related to the derivative accounting and related Form 8-K filing	3.9	\$700	\$2,730	A2
Sheckell	Steven F.	SFS	Partner	11/7/2006	Discuss FAS 133 related documentation requirements with national office	1.8	\$525	\$945	A2
Simpson	Jamie	JS	Senior Manager	11/7/2006	Conf. call with national office regarding derivative FX issue.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	11/7/2006	Conf. call with S. Kane regarding revised derivative documentation.	0.6	\$425	\$255	A2
Asher	Kevin F.	KFA	Partner	11/8/2006	Form 8-k review and related research and documentation	1.1	\$700	\$770	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/8/2006	Draft of summary memorandum documentation relative to Spain restructuring, and warren plant transformation.	1.2	\$425	\$510	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/8/2006	Call with C. Zerull relative to Dana facility closure plan, Spain restructuring and Warren plant transformation.	1.3	\$425	\$553	A2
Imberger	Guido	GI	Senior Manager	11/8/2006	Saginaw - PBC list for Livorno - restructuring reserve to be audited for year end.	0.3	\$425	\$128	A2
Kane	Steven M.	SMK	Manager	11/8/2006	Delphi - call on 8k, possible restatement, company's memo, etc.	1.4	\$375	\$525	A2
Krabill	Aaron J.	AJK	Senior Manager	11/8/2006	Review of draft accounting memo regarding the impact of the FAS 142 with respect to the reorganization.	0.4	\$425	\$170	A2
Sheckell	Steven F.	SFS	Partner	11/8/2006	Discussion with T. Krause, R. Remeink and J. Volek regarding FAS 133 documentation	0.8	\$525	\$420	A2
Sheckell	Steven F.	SFS	Partner	11/8/2006	Research FAS 133 related documentation requirements	1.3	\$525	\$683	A2
Simpson	Jamie	JS	Senior Manager	11/8/2006	Discussion with J. Volek on ineffectiveness calculation for out of market hedges.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	11/8/2006	Meeting with T. Krause, S. Sheckell, N. Dhar, R. Reiminick, J. Volek to discuss redesignated hedges and revised hedge documentation.	0.8	\$425	\$340	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	11/8/2006	Review of hedge ineffectiveness calculation for natural gas out of market contracts.	1.2	\$425	\$510	A2
Boehm	Michael J.	MJB	Manager	11/9/2006	E&S Interim - Status update regarding Workstream application testing with S. Pacella.	0.4	\$300	\$120	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Meeting with W. Tilotti to discuss revised impairment model for Q3 2006.	1.4	\$425	\$595	A2
Sheckell	Steven F.	SFS	Partner	11/9/2006	FAS 133 related discussions with T. Timko	0.9	\$525	\$473	A2
Miller	Nicholas S.	NSM	Manager	11/10/2006	T&I - Completion of documentation of the how the SDAAC consolidation transaction was recorded in the financial statements.	1.9	\$300	\$570	A2
Marold	Erick W.	EWM	Senior	11/13/2006	E&S - Prepared a memo documenting possible methods to account for NRE.	1.2	\$250	\$300	A2
Marold	Erick W.	EWM	Senior	11/13/2006	Corporate - Reviewed the analysis prepared by E&Y to support the segment reorganization.	2.1	\$250	\$525	A2
Sheckell	Steven F.	SFS	Partner	11/13/2006	FAS 133 research	0.8	\$525	\$420	A2
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Attending Brazil FIN 48 conference call with M. Cone and Delphi Brazil.	0.9	\$425	\$383	A2
Miller	Nicholas S.	NSM	Manager	11/14/2006	T&I - Discussion with S. Kokic regarding impairment indicators at the Donchery plant.	1.1	\$300	\$330	A2
Sheckell	Steven F.	SFS	Partner	11/14/2006	FAS 133 research	0.5	\$525	\$263	A2
Sheckell	Steven F.	SFS	Partner	11/14/2006	Review reallocation of goodwill memo for JCI sale	0.6	\$525	\$315	A2
Simpson	Jamie	JS	Senior Manager	11/14/2006	Meeting with T. Timko, T. Krause, A. Brazier and S. Sheckell to discuss derivative matters.	1.1	\$425	\$468	A2
Kelley	Daniel F.	DFK	Partner	11/15/2006	Meeting with the Company to discuss FIN 48	2.1	\$525	\$1,103	A2
Marold	Erick W.	EWM	Senior	11/15/2006	E&S - Updated NRE memo regarding accounting method modifications based on discussions with A. Krabill, M. Boehm, and J. Henning	2.1	\$250	\$525	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	Corporate - Review of the ineffectiveness calculation for the natural gas derivatives.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	Corporate - Review of derivatives survey that will be sent to divisions and functional units.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	Corporate - Meeting with J. Volek and J. Schmidt to discuss derivatives redesignation, derivatives surveys, and the normal purchase and normal sale exception documentation.	1.8	\$300	\$540	A2
Sheckell	Steven F.	SFS	Partner	11/15/2006	Discuss reallocation of goodwill memo with A. Brazier	0.7	\$525	\$368	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	11/16/2006	T&I - discussions with audit team and W. Tilotti regarding potential Thermal division asset impairment	1.0	\$525	\$525	A2
Kelley	Daniel F.	DFK	Partner	11/16/2006	Meeting with J. Whitson to discuss various tax issues	2.0	\$525	\$1,050	A2
Krabbill	Aaron J.	AJK	Senior Manager	11/16/2006	Research regarding discount rates to be used in asset impairment testing.	1.2	\$425	\$510	A2
Miller	Nicholas S.	NSM	Manager	11/16/2006	Corporate - Time spent with J. Simpson walking through the ineffectiveness calculation on redesignated natural gas hedges.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	11/16/2006	Corporate - Review of FAS 133 documentation on the redesignation of hedges.	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	11/16/2006	Corporate - Review of the Company's ineffectiveness calculation redesignated natural gas derivatives.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	11/16/2006	T&I - Meeting with J. Henning, J. Simpson and W. Tilotti to discuss the potential impairment of the Donchery facility.	1.0	\$300	\$300	A2
Miller	Nicholas S.	NSM	Manager	11/16/2006	T&I - Discussions with S. Kokic about the potential impairment of the Donchery facility.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	11/16/2006	Corporate - Meeting with J. Schmidt to discuss comments on the divisional derivatives identifiers survey.	0.3	\$300	\$90	A2
Miller	Nicholas S.	NSM	Manager	11/16/2006	Corporate - Review of derivatives identifier survey to be sent to divisions.	1.0	\$300	\$300	A2
Sheckell	Steven F.	SFS	Partner	11/16/2006	Discuss FAS 133 memo with T. Timko	0.6	\$525	\$315	A2
Simpson	Jamie	JS	Senior Manager	11/16/2006	Discussion with N. Miller on ineffectiveness calculation for natural gas.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	11/16/2006	Review of Delphi's derivatives identifier checklist.	0.8	\$425	\$340	A2
Fitzpatrick	Michael J.	MJF	Partner	11/17/2006	FAS 133 research	1.1	\$750	\$825	A2
Miller	Nicholas S.	NSM	Manager	11/17/2006	Corporate - Meeting with S. Sheckell, A. Brazier and B. Murray to discuss the accounting for FX derivatives.	0.5	\$300	\$150	A2
Royall II	Robert L.	RLR	Partner	11/17/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	1.1	\$750	\$825	A2
Sheckell	Steven F.	SFS	Partner	11/17/2006	Review FAS 133 derivatives memo and provide feedback to A. Brazier	3.6	\$525	\$1,890	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Discussion re: FAS 144 issues at various Delphi facilities and accounting policy matters	0.6	\$525	\$315	A2
Marold	Erick W.	EWM	Senior	11/20/2006	E&S - Reviewed detail of one-time customer purchases and selected a sample for testing as a result of errors in AR confirms.	1.2	\$250	\$300	A2
Royall II	Robert L.	RLR	Partner	11/20/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	0.9	\$750	\$675	A2
Sheckell	Steven F.	SFS	Partner	11/20/2006	FAS 133 discussion with national office	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	11/20/2006	FAS 133 research	1.8	\$525	\$945	A2
Asher	Kevin F.	KFA	Partner	11/21/2006	Research related to FASB 133 accounting matters	1.5	\$700	\$1,050	A2
Rothmund	Mario Valentin	MVR	Senior	11/21/2006	AHG - Summarization of inventory reserve policy by AHG plant to see if they meet Corporate policy. Therefore an additional memo had to be written to document findings.	4.2	\$225	\$945	A2
Barwin	Kristen N.	KNB	Staff	11/27/2006	E&S - Select additional spot buy selections for accounts receivable testing as a result of errors with AR confirms.	0.8	\$200	\$160	A2
Barwin	Kristen N.	KNB	Staff	11/27/2006	E&S - Requests additional accounts receivable P.O. for spot buys as a result of errors in AR confirms.	1.2	\$200	\$240	A2
Kane	Steven M.	SMK	Manager	11/27/2006	FAS 133 - call with N. Miller re: natural gas redesignation calculation of ineffectiveness.	0.9	\$375	\$338	A2
Kane	Steven M.	SMK	Manager	11/27/2006	FAS 133 - call with client re: natural gas redesignation calculation of ineffectiveness.	0.6	\$375	\$225	A2
Miller	Nicholas S.	NSM	Manager	11/27/2006	Corporate - Call with S. Kane to walk him through the ineffectiveness calculation for the redesignated natural gas hedges.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	11/27/2006	Corporate - Conference call with S. Kane, J. Volek, and J. Schmidt to walk through the ineffectiveness calculation for the redesignated natural gas derivatives.	0.8	\$300	\$240	A2
Sheckell	Steven F.	SFS	Partner	11/27/2006	FAS 133 discussion with T. Timko	0.7	\$525	\$368	A2
Asher	Kevin F.	KFA	Partner	11/28/2006	Review of the Company's technical memo on FASB No. 133.	2.1	\$700	\$1,470	A2
Kane	Steven M.	SMK	Manager	11/28/2006	FAS 133 - Review of redesignation designation form and prepare comments accordingly.	0.8	\$375	\$300	A2
Kane	Steven M.	SMK	Manager	11/28/2006	FAS 133 - Call with N. Miller re: my comments on redesignation designation form.	0.7	\$375	\$263	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	11/28/2006	Corporate - Call with S. Kane to discuss the redesignation documentation for the natural gas hedges.	0.3	\$300	\$90	A2
Miller	Nicholas S.	NSM	Manager	11/28/2006	Corporate - Meeting with J. Volek to discuss the documentation needed for the natural gas hedge redesignation.	0.7	\$300	\$210	A2
Tosto	Cathy I.	CIT	Partner	11/28/2006	Follow-up with B. Sparks regarding FIN 48 status	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	11/28/2006	FIN 48 call with local country teams	0.9	\$525	\$473	A2
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Meeting with G. Pham regarding spot buys and other open items as a result of AR confirm errors.	1.6	\$200	\$320	A2
Krabill	Aaron J.	AJK	Senior Manager	11/29/2006	Review of the tax pack dry run instructions.	0.9	\$425	\$383	A2
Marold	Erick W.	EWM	Senior	11/29/2006	E&S - Discussions with K. Barwin regarding spot buy testing and research into related topics as a result of AR confirm errors.	1.1	\$250	\$275	A2
Kane	Steven M.	SMK	Manager	11/30/2006	FAS 133 - call with J. Simpson re redesignation of gas hedges.	0.5	\$375	\$188	A2
A2 Corporate Project Total:						<u>120.1</u>		<u>\$52,570</u>	
Financial Remediation									
Miller	Nicholas S.	NSM	Manager	10/28/2006	Packard - Update of the inventory work-program for Packard.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	10/30/2006	DPSS Interim - Compilation of review notes regarding management testing and summary of deficiencies identified for distribution to ICC.	1.2	\$300	\$360	A2
Boehm	Michael J.	MJB	Manager	10/30/2006	Met with J. Volek to discuss Corporate framework comments.	0.5	\$300	\$150	A2
Boehm	Michael J.	MJB	Manager	10/30/2006	Review of Corporate framework and consolidation of comments provided by A. Krabill, J. Simpson, E. Marold, and A. Ranney for distribution to client.	1.9	\$300	\$570	A2
Boehm	Michael J.	MJB	Manager	10/30/2006	Met with A. Gneisen (PwC) and K. St. Romain to discuss PP&E and Tooling remediation procedures to be executed by management and related preparation for meeting.	1.4	\$300	\$420	A2
Kearns	Matthew R.	MRK	Senior	10/30/2006	Meeting with A. Paolo to discuss follow- up questions they had regarding E&Y's comments on PwC's testing of E&C controls	0.4	\$275	\$110	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Meeting to discuss fixed assets and tooling substantive audit program with PwC and ICC. Attendees: K. Romain, A. Gnesin and M. Boehm.	0.8	\$425	\$340	A2
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Meeting to discuss comments on the corporate framework. Attendees: J. Volek and M. Boehm.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Review of the corporate control framework.	1.8	\$425	\$765	A2
Marold	Erick W.	EWM	Senior	10/30/2006	E&S Interim - Discussions with C. Riedel regarding Workstream inventory application.	0.7	\$250	\$175	A2
Pikos	Matthew C.	MCP	Senior	10/30/2006	Packard - Obtaining and documenting explanations to various balance sheet fluctuations as of 9/30/06, due to deficiencies in clients analytic controls.	2.7	\$225	\$608	A2
Simpson	Jamie	JS	Senior Manager	10/30/2006	Review of Delphi Corporate control framework to provide comments to internal controls group.	1.2	\$425	\$510	A2
Boehm	Michael J.	MJB	Manager	10/31/2006	Correspondence with PwC regarding PP&E and tooling substantive testing.	0.4	\$300	\$120	A2
Henning	Jeffrey M.	JMH	Partner	10/31/2006	Review audit approach for Packard inventory responsive to control weaknesses	1.4	\$525	\$735	A2
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Review of the ICC/PwC work program for fixed assets and tooling remediation.	0.9	\$425	\$383	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	DPSS Interim - Correspondence to D. Peebles regarding Cuneo cycle count procedures.	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	DPSS Interim - Preparation of correspondence to C. Anderson regarding identified deficiencies.	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	Internal Controls - Conversation with K. St. Romaine regarding deficiency tracker	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	Internal Controls - Discussions with A. Krabill regarding coordination of communication of identified control deficiencies and preparation of related correspondence to engagement team.	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	Internal Controls - Preparation of Account Reconciliation deficiency summary for meeting with D. Bayles.	0.6	\$300	\$180	A2
Cash	Kevin L.	KLC	Partner	11/1/2006	Critical Reports discussion and plans with PwC.	1.5	\$525	\$788	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/1/2006	Discussion with A. Krabill regarding reconciliations done at Saginaw from DGL to Hyperion numbers in response to deficiency identified.	0.2	\$425	\$85	A2
Pacella	Shannon M.	SMP	Manager	11/1/2006	Discuss with K. Cash and S. Parakh (PwC) on Management's approach for testing SAP reports.	1.1	\$300	\$330	A2
Peterson	Christopher A.	CAP	Manager	11/1/2006	Prepared/discussed Hyperion weaknesses with M. Boehm.	2.6	\$300	\$780	A2
Pikos	Matthew C.	MCP	Senior	11/1/2006	Packard - Reviewing and redoing several of the client calculations for various analytical procedures that they provided.	2.2	\$225	\$495	A2
Boehm	Michael J.	MJB	Manager	11/2/2006	DPSS Interim - Conference call with D. Peebles and C. Talbert to discuss Cycle count remediation procedures in Cuneo warehouse.	0.9	\$300	\$270	A2
Boehm	Michael J.	MJB	Manager	11/2/2006	DPSS Interim - Review of inventory detail by activity code to assess appropriate level of cycle counting to remediate identified control deficiencies.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	11/2/2006	DPSS Interim - Correspondence to C. Talbert and D. Peebles regarding review of inventory detail by activity code to assess appropriate level of cycle counting to remediate identified control deficiencies.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	11/2/2006	Discussed proposed testing of critical reports with J. Simpson	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	11/2/2006	Review of PP&E and Special Tools portion of deficiency tracker provided by K. St. Romain to prepare for meeting to discuss appropriate remediation procedures to be executed by Company.	0.9	\$300	\$270	A2
Chamarro	Destiny D.	DDC	Staff	11/2/2006	Steering-Meet with G. Imberger to discuss control issues surrounding testing differences between PwC and E&Y.	1.1	\$200	\$220	A2
Chamarro	Destiny D.	DDC	Staff	11/2/2006	Steering-Completed control summary form to present Corporate team with control deficiencies identified by E&Y and not by PwC.	0.9	\$200	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	11/2/2006	Meeting with J. Williams, J. Erickson, C. Tosto, A. Krabill, and J. Hegelmann to discuss remediation status/plans.	1.4	\$425	\$595	A2
DeMers	Laurie A.	LAD	Senior Manager	11/2/2006	Update remediation status list and populate workplan with due dates.	0.3	\$425	\$128	A2
Henning	Jeffrey M.	JMH	Partner	11/2/2006	Develop criteria for key reports testing	1.0	\$525	\$525	A2
Henning	Jeffrey M.	JMH	Partner	11/2/2006	Preparation for reports testing mtg with D. Bayles and PwC.	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	11/2/2006	Attendance at reports testing meeting with D. Bayles and PwC.	1.1	\$525	\$578	A2
Imberger	Guido	GI	Senior Manager	11/2/2006	Discuss identified additional control deficiencies with D. Chamarro to prepare the list of these deficiencies for Delphi corporate so they are able to remediate the controls by year end.	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	11/2/2006	Review of summary of Control deficiency for the Saginaw division to identify different conclusions made by management and by E&Y.	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	11/2/2006	Discussion with D. Chamarro regarding Summary of Control deficiencies for the Saginaw Division.	0.3	\$425	\$128	A2
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Conference call with DPSS Cuneo warehouse team, M. Boehm and L. Powers to discuss the remediation plan for Cuneo warehouse cycle counting.	0.7	\$425	\$298	A2
Marold	Erick W.	EWM	Senior Manager	11/2/2006	E&S - Communicated differences between PwC findings and E&Y findings.	1.7	\$250	\$425	A2
Miller	Nicholas S.	NSM	Manager	11/2/2006	Packard - Meeting with C. Zerull and F. Nance to discuss Packard deficiencies.	2.1	\$300	\$630	A2
Pacella	Shannon M.	SMP	Manager	11/2/2006	Review Management's strategy for testing critical reports with J. Simpson and J. Henning.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	11/2/2006	Attend meeting with D. Bayles, J. Simpson, J. Henning, S. Herbst to discuss Management's strategy for testing critical reports.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	11/2/2006	Reviewed Management's SOD testing strategy and provide feedback.	1.1	\$300	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	11/2/2006	Packard - Obtaining and documenting explanations to various income statement fluctuations as of 9/30/06, due to deficiencies in client's controls.	3.2	\$225	\$720	A2
Powers	Laura	LP	Staff	11/2/2006	DPSS - conference call in regards to cycle count remediation at Cuneo Warehouse in Kokomo, IN with A. Krabill, M. Boehm, C. Talber and D. Peebles	0.6	\$125	\$75	A2
Simpson	Jamie	JS	Senior Manager	11/2/2006	Conf. call with A. Bianco and S. Pacella to discuss SOD status.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	11/2/2006	Discussion with J. Henning and S. Pacella regarding critical report summary prepared by Delphi.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	11/2/2006	Meeting with S. Brown, S. Herbst, D. Bayles, J. Henning, S. Pacella, K. St. Romain and M. Fawcett regarding critical report strategy.	1.1	\$425	\$468	A2
Tosto	Cathy I.	CIT	Partner	11/2/2006	Status meeting with J. Williams and J. Erickson on remediation tasks to be completed between now and yearend	0.9	\$525	\$473	A2
Boehm	Michael J.	MJB	Manager	11/3/2006	DPSS Interim - Review of correspondence from T. Hargraves regarding inventory query run for Cuneo warehouse to determine testing requirements to obtain appropriate remediation coverage..	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	11/3/2006	DPSS Interim - Conversation with F. Wan regarding identified deficiencies.	0.1	\$300	\$30	A2
Boehm	Michael J.	MJB	Manager	11/3/2006	DPSS Interim - Preparation of correspondence to F. Wan regarding control deficiencies identified.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	11/3/2006	Discussions with J. Simpson, J. Henning, and N. Miller regarding scope of critical report testing to be completed by management.	1.4	\$300	\$420	A2
Boehm	Michael J.	MJB	Manager	11/3/2006	Meeting with A. Gneisen (PwC) and K. St. Romain to discuss CWIP and Tooling remediation test plan and related preparation with A. Krabill.	1.2	\$300	\$360	A2
Henning	Jeffrey M.	JMH	Partner	11/3/2006	E&Y team meeting re: computer reports testing procedures	1.4	\$525	\$735	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/3/2006	Review of Saginaw Division Summary of control deficiencies to determine whether there are any significant issues to consider for Q3 2006 SAS 100 review.	1.1	\$425	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	DPSS - Review of details regarding the Cuneo inventory balances in connection with there revised cycle counting program.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Meeting with K. Romain and A. Gsenin and M. Boehm to discussed the revised PP&E and Tooling substantive scoping and program.	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Review of the latest deficiency tracker regarding fixed assets and tooling in preparation for meeting with the ICC group and PwC.	0.8	\$425	\$340	A2
Miller	Nicholas S.	NSM	Manager	11/3/2006	Meeting with J. Henning, J. Simpson and M. Boehm to discuss critical reports.	0.6	\$300	\$180	A2
Pikos	Matthew C.	MCP	Senior	11/3/2006	Packard - Obtaining and documenting explanations to various income statement and balance sheet fluctuations as of 9/30/06, due to deficiencies in clients controls.	3.7	\$225	\$833	A2
Simpson	Jamie	JS	Senior Manager	11/3/2006	Review of Delphi critical reports listing.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	11/3/2006	Discussion with J. Henning and M. Boehm regarding critical report feedback for D. Bayles.	0.9	\$425	\$383	A2
Henning	Jeffrey M.	JMH	Partner	11/5/2006	Review critical reports inventory	0.9	\$525	\$473	A2
Simpson	Jamie	JS	Senior Manager	11/5/2006	Preparation of summary feedback for D. Bayles on critical reports.	2.1	\$425	\$893	A2
Boehm	Michael J.	MJB	Manager	11/6/2006	DPSS Interim - Discussions with S. Sheckell and A. Krabill regarding remediation of Cuneo cycle count procedures.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	11/6/2006	E&S Interim - Discussed management testing of Workstream application with E. Marold.	0.2	\$300	\$60	A2
Craig	Tashawna N.	TNC	Staff	11/6/2006	Mapped DGL accounts and amounts to Hyperion for the Saginaw Division due to deficiency in this control.	3.6	\$125	\$450	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/6/2006	Saginaw - Review of a list of critical reports Delphi uses for financial purposed to determine whether this list is complete or will need to be adjusted from Delphi Steering perspective.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/6/2006	Review of a list of critical reports Saginaw Division uses for financial reporting purposes to report to corporate audit team for determination whether TSRS will need to do testing of accuracy for these reports.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/6/2006	Discussion with K. Tau regarding the deficiency that Saginaw is not able to reconcile their SAP indirect purchasing accounts to the DGL account (A/P - outside).	0.9	\$425	\$383	A2
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	DPSS - Review of details regarding the Cuneo inventory balances in connection with their revised cycle counting program.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Review of deficiencies related to E&S fixed asset testing.	0.4	\$425	\$170	A2
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Reviewed and updated the Critical Report schedule that is from E&Y Corporate audit team.	1.1	\$250	\$275	A2
Craig	Tashawna N.	TNC	Staff	11/7/2006	Time spent agreeing DGL amounts and Hyperion for the Saginaw Division due to deficiency in this control.	3.4	\$125	\$425	A2
Horner	Kevin John	KJH	Staff	11/7/2006	T&I Interim: updated consigned inventory reconciliations testing and updated memo due to errors in original reconciliations	1.6	\$200	\$320	A2
Imberger	Guido	GI	Senior Manager	11/7/2006	Explain and support the required reconciliation procedure from Saginaw's Trial Balance to Hyperion as a result of deficiency identified.	0.7	\$425	\$298	A2
Imberger	Guido	GI	Senior Manager	11/7/2006	Saginaw - Obtain an understanding of the remediation activities for the accrual process for "goods received, not vouchered" at Saginaw (was a control deficiency which was remediated in June 2006).	0.5	\$425	\$213	A2
Miller	Nicholas S.	NSM	Manager	11/7/2006	T&I - Time spent requesting most up-to-date deficiency tracker from D. Praus.	0.2	\$300	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	11/7/2006	T&I - Time spent meeting with C. Rhodes to discuss questions/discrepancies in the results of management's control testing.	1.1	\$300	\$330	A2
Nicol	Jeremy M.	JMN	Staff	11/7/2006	T&I- Time spent mapping T&I controls to control framework given modifications to T&I's wording of controls.	3.9	\$125	\$488	A2
Simpson	Jamie	JS	Senior Manager	11/7/2006	Summarization of critical reports comments for D. Bayles.	0.4	\$425	\$170	A2
Boehm	Michael J.	MJB	Manager	11/8/2006	E&S Interim - Correspondence with M. Wilkes and D. Weir (PwC) regarding fixed asset testing at E&S.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	11/8/2006	Discussions with D. Kolano and G. Ward regarding fixed asset testing at E&S.	1.3	\$300	\$390	A2
Boehm	Michael J.	MJB	Manager	11/8/2006	Coordination of meeting with D. Kolano and G. Ward to discuss PPE testing.	0.2	\$300	\$60	A2
Ford	David Hampton	DHF	Staff	11/8/2006	Additional time spent determining that management testing was not completed appropriately for customer master file change at T&I.	1.2	\$200	\$240	A2
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Meeting with P. Cates to go over tooling spending testing (spending listings for the programs selected for testing did not agree to the rollforward)	0.2	\$275	\$55	A2
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Meeting with B. Kolb to go over tooling spending testing (spending listings for the programs selected for testing did not agree to the rollforward)	0.6	\$275	\$165	A2
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Documenting control deficiencies in the Deficiency Tracker	0.3	\$275	\$83	A2
Imberger	Guido	GI	Senior Manager	11/8/2006	Saginaw - Call with L Briggs regarding DGL to Hyperion Reconciliation deficiency.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	11/8/2006	Meeting with D. Kolano, G. Ward and M. Boehm regarding Internal Audit's testing of E&S fixed assets.	1.4	\$425	\$595	A2
Krabill	Aaron J.	AJK	Senior Manager	11/8/2006	Review of the latest deficiency tracker, fixed asset and tooling section.	1.2	\$425	\$510	A2
Miller	Nicholas S.	NSM	Manager	11/8/2006	Packard - Second round of review of quarterly fluctuation analytics due to deficiencies in client's controls.	0.6	\$300	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	11/8/2006	Conference call with M. Stille to discuss preliminary evaluations for Workstream walkthroughs.	0.8	\$300	\$240	A2
Stille	Mark Jacob	MJS	Senior	11/8/2006	Logical access questions and follow-up with C. McDaniel.	0.7	\$225	\$158	A2
Boehm	Michael J.	MJB	Manager	11/9/2006	E&S Interim - Review of correspondence related to E&Y-identified deficiencies at E&S.	0.4	\$300	\$120	A2
Ford	David Hampton	DHF	Staff	11/9/2006	Additional time incurred on customer master file testing at T&I as a result of incomplete testing by PWC.	1.4	\$200	\$280	A2
Marold	Erick W.	EWM	Senior	11/9/2006	E&S - Discussion with TSRS and E&S Workstream managers regarding preliminary findings related to IT controls.	1.1	\$250	\$275	A2
Miller	Nicholas S.	NSM	Manager	11/9/2006	T&I - Time spent meeting with C. Rhodes from PwC to discuss questions/discrepancies in management's testing of controls.	1.2	\$300	\$360	A2
Pacella	Shannon M.	SMP	Manager	11/9/2006	Discussion with M. Boehm and E. Marold re: issues identified in the GCC testing for Workstream and next steps.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	11/9/2006	Discuss testing procedures to be performed with M. Stille for the Workstream application.	1.2	\$300	\$360	A2
Sheckell	Steven F.	SFS	Partner	11/9/2006	Review remediation plans for group testing	1.4	\$525	\$735	A2
Stille	Mark Jacob	MJS	Senior	11/9/2006	Documentation of preliminary findings for Workstream application.	0.8	\$225	\$180	A2
Stille	Mark Jacob	MJS	Senior	11/9/2006	Testing and understanding of Workstream application access and follow-up with C. McDaniel.	1.8	\$225	\$405	A2
Boehm	Michael J.	MJB	Manager	11/10/2006	E&S Interim - Status update conversation regarding testing of Workstream application and review of related control deficiencies.	0.7	\$300	\$210	A2
Boehm	Michael J.	MJB	Manager	11/10/2006	Discussion regarding action items on Corporate Framework with D. Bayles.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	11/10/2006	Discussions with J. Simpson and J. Henning regarding critical report testing.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	11/10/2006	Meeting with D. Bayles, K. St. Romain, and A. Gneisen to discuss critical report testing by management.	1.6	\$300	\$480	A2
Ford	David Hampton	DHF	Staff	11/10/2006	Packard : Additional time incurred on fixed asset rollforward testing as a result of deficient controls.	4.3	\$200	\$860	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	11/10/2006	Packard : Call with N. Miller regarding SAP fixed asset rollforward deficiencies.	0.9	\$200	\$180	A2
Henning	Jeffrey M.	JMH	Partner	11/10/2006	Preparation for meeting with D. Bayles and team re: Critical reports testing	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	11/10/2006	Critical reports testing conference call with D. Bayles, PwC and E&Y.	1.4	\$525	\$735	A2
Imberger	Guido	GI	Senior Manager	11/10/2006	Saginaw - Provide information related to control deficiencies detected by E&Y to Internal control coordinator at Delphi.	0.8	\$425	\$340	A2
Marold	Erick W.	EWM	Senior	11/10/2006	E&S - Prepared a summary of control deficiencies identified to date and communicated those items to M. Wilkes.	2.1	\$250	\$525	A2
Miller	Nicholas S.	NSM	Manager	11/10/2006	T&I - Time spent meeting with C. Rhodes from PwC to discuss questions on the results of management's testing.	0.1	\$300	\$30	A2
Miller	Nicholas S.	NSM	Manager	11/10/2006	Packard - Time spent going over the fixed asset rollforward with D. Ford to understand deficiencies noted.	0.9	\$300	\$270	A2
Pacella	Shannon M.	SMP	Manager	11/10/2006	Status meeting held with C. Reidel, E. Marold, M. Boehm, and M. Stille for Workstream testing procedures.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	11/10/2006	Assist M. Stille in sampling methods for the substantive testing needed due to ineffective change control for the Workstream application.	1.2	\$300	\$360	A2
Pikos	Matthew C.	MCP	Senior	11/10/2006	Packard - Obtaining and documenting explanations for several Q3 balance sheet fluctuations for the Packard Division. Additional time due to deficiencies noted in client controls.	1.5	\$225	\$338	A2
Simpson	Jamie	JS	Senior Manager	11/10/2006	Meeting with S. Brown, D. Bayles, K. St. Romain, A. Gnesin, M. Boehm and J. Henning to discuss critical reports.	1.5	\$425	\$638	A2
Stille	Mark Jacob	MJS	Senior	11/10/2006	Meeting to discuss preliminary observations related to Workstream application (S. Pacella, E. Marold, M. Boehm, T. Jones, T. Birkey, C. McDaniel, J. Fant, C. Reidl, C. Bailey, & D. Keene).	0.7	\$225	\$158	A2
Stille	Mark Jacob	MJS	Senior	11/10/2006	Documentation of hardcopy workpaper's for Workstream testing.	1.2	\$225	\$270	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/12/2006	Perform Reconciliation between DGL and Hyperion for Steering Division as of 9/30/06 due to deficiency in this contol.	0.5	\$425	\$213	A2
Asher	Kevin F.	KFA	Partner	11/13/2006	Review of audit plan related to 2005 and 2006 material weaknesses	2.4	\$700	\$1,680	A2
Boehm	Michael J.	MJB	Manager	11/13/2006	E&S Interim - Reviewed recommended remediation procedures related to NRE calculation.	0.3	\$300	\$90	A2
Fitzpatrick	Michael J.	MJF	Partner	11/13/2006	Review material weakness status with S. Sheckell - including remediation plans to date	2.4	\$750	\$1,800	A2
Harbaugh	James M.	JMH	Senior	11/13/2006	ACS - Researching SAS 70 requirements (Items related to incremental documentation required to support management's SOX approach on ACS).	2.1	\$225	\$473	A2
Imberger	Guido	GI	Senior Manager	11/13/2006	Review of DGL to Hyperion Reconciliation to check whether all account balances were transferred for the Steering Division up to the corporate Hyperion performed as a result of deficiency identified.	4.4	\$425	\$1,870	A2
Miller	Nicholas S.	NSM	Manager	11/13/2006	Packard - Communication with T. Taylor of PwC regarding several items, including investments testing, intercompany out-of-balance testing, and E&Y identified deficiencies.	0.8	\$300	\$240	A2
Miller	Nicholas S.	NSM	Manager	11/13/2006	Packard - Follow-up and documentation of Q3 balance sheet analytics. Excess time as these analytics were not prepared in detail when provided to us for the quarter.	1.1	\$300	\$330	A2
Sheckell	Steven F.	SFS	Partner	11/13/2006	Review material weakness status with M. Fitzpatrick, including remediation plans to date	2.6	\$525	\$1,365	A2
Stille	Mark Jacob	MJS	Senior	11/13/2006	Travel to Kokomo, IN.	5.1	*\$113	\$574	A2
Boehm	Michael J.	MJB	Manager	11/14/2006	E&S Interim - Coordination of discussion regarding E&Y-identified control deficiencies with M. Wilkes.	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	11/14/2006	Prepared summary of Corporate Framework recommendations, including additional controls to be added to the framework, and distributed to M. Fawcett, D. Bayles, and C. Adams.	1.2	\$300	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/14/2006	Met with D. Bayles, M. Fawcett, and C. Adams to discuss modifications and additions to Corporate control framework based on E&Y feedback.	2.4	\$300	\$720	A2
Imberger	Guido	GI	Senior Manager	11/14/2006	Reviewing information received from L. Irrer on reconciliation from DGL to Hyperion for quarterly review perspective at Saginaw as a result of deficiency.	0.3	\$425	\$128	A2
Kearns	Matthew R.	MRK	Senior	11/14/2006	E&C - Meeting with A. Renaud, B. Craig and N. Saad to discuss the divisions process to reconcile their local ledger to Hyperion to address remediation efforts to comply with 15 key controls.	1.1	\$275	\$303	A2
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Preparation of memo covering our audit plan to address the company's material weaknesses and significant deficiencies.	1.3	\$425	\$553	A2
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Meeting with M. Boehm, C. Adams, and M. Fawcett to discuss the Company's our comments on the Corporate control framework and some initial responses from the ICC group.	1.5	\$425	\$638	A2
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Review of suggested changes to the accounting for NRE at E&S.	0.6	\$425	\$255	A2
Miller	Nicholas S.	NSM	Manager	11/14/2006	T&I - Coordinating meeting with D. Praus, C. Rhodes and J. Simpson to discuss deficiencies.	0.2	\$300	\$60	A2
Miller	Nicholas S.	NSM	Manager	11/14/2006	T&I - Time spent discussing the T&I deficiency listing with J. Henning and J. Simpson.	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	11/14/2006	T&I - Finalization of the deficiency listing for T&I.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	11/14/2006	Preparation of a summary schedule provided to client for significant equity investments, to understand differences between U.S. GAAP to Local GAAP.	1.2	\$300	\$360	A2
Pacella	Shannon M.	SMP	Manager	11/14/2006	Provide guidance/answer questions for M. Stille for testing procedures to be performed at E&S - Workstream.	2.0	\$300	\$600	A2
Simpson	Jamie	JS	Senior Manager	11/14/2006	Review of Thermal deficiencies accumulated by audit team.	0.4	\$425	\$170	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	11/14/2006	Discussion with N. Miller and J. Henning regarding Thermal deficiencies identified.	1.2	\$425	\$510	A2
Stille	Mark Jacob	MJS	Senior	11/14/2006	Follow-up discussion with T. Jones regarding program change process.	0.7	\$225	\$158	A2
Stille	Mark Jacob	MJS	Senior	11/14/2006	Logical access/terminations testing for the Workstream application.	1.2	\$225	\$270	A2
Stille	Mark Jacob	MJS	Senior	11/14/2006	Program Change Testing for Workstream application.	3.2	\$225	\$720	A2
Boehm	Michael J.	MJB	Manager	11/15/2006	E&S Interim - Review of information related to remediation of NRE calculation at E&S division.	0.9	\$300	\$270	A2
Boehm	Michael J.	MJB	Manager	11/15/2006	E&S Interim - Conference call with M. Wilkes, D. Weir (PwC), J. Hicks, and C. Reidl to discuss deficiencies identified by E&Y during interim procedures.	1.2	\$300	\$360	A2
Boehm	Michael J.	MJB	Manager	11/15/2006	Discussed E&Y feedback regarding Corporate framework comments with J. Simpson.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	11/15/2006	Review of PwC intended remediation plan for Phase 2 testing at DPSS division.	0.3	\$300	\$90	A2
Horner	Kevin John	KJH	Staff	11/15/2006	Packard Interim: meeting with N. Miller to discuss inventory testing strategy at Packard due to material weakness.	0.2	\$200	\$40	A2
Horner	Kevin John	KJH	Staff	11/15/2006	Packard Interim: Call with J. Yuhasz to request the inventory rollforward from the API date forward - testing performed due to material weakness.	0.3	\$200	\$60	A2
Imberger	Guido	GI	Senior Manager	11/15/2006	Change audit strategy and worksteps in AWS due to deficiencies identified.	3.7	\$425	\$1,573	A2
Kearns	Matthew R.	MRK	Senior	11/15/2006	E&C - Preparing for PwC meeting discussing remediation testing	0.3	\$275	\$83	A2
Kearns	Matthew R.	MRK	Senior	11/15/2006	E&C -Meeting with K. VanGoder of PwC to discuss remediation control testing	0.4	\$275	\$110	A2
Krabill	Aaron J.	AJK	Senior Manager	11/15/2006	Preparation for conference call with M. Boehm, E. Marold, M. Wilkes and PwC representative to discuss deficiencies noted during E&S interim testing.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	11/15/2006	Conference call with M. Boehm, E. Marold, M. Wilkes and PwC representative to discuss deficiencies noted during E&S interim testing.	0.8	\$425	\$340	A2

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Krabill	Aaron J.	AJK	Senior Manager	11/15/2006	Preparation of memo covering our audit plan to address the company's material weaknesses and significant deficiencies.	1.7	\$425	\$723	A2
Krabill	Aaron J.	AJK	Senior Manager	11/15/2006	Review of revised corporate framework comments from meeting on 11/14 with the ICC Group.	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	11/15/2006	Review of E&S suggested remediation for ER&D at E&S.	0.7	\$425	\$298	A2
Marold	Erick W.	EWM	Senior	11/15/2006	E&S - Discussion with D. Weir (PwC) regarding remediation testing to be performed at the division.	1.2	\$250	\$300	A2
Marold	Erick W.	EWM	Senior	11/15/2006	E&S - Discussion with division ICC regarding identified control deficiencies.	1.6	\$250	\$400	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Call with D. Greenbury to discuss the identified deficiencies.	0.3	\$300	\$90	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Call with S. Kokic to discuss the impairment analysis for Q3, and related deficiencies.	0.5	\$300	\$150	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Preparation for a conference call with ICC to discuss deficiencies.	0.8	\$300	\$240	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Investigating, documenting and communicating the basis for the E&Y identified deficiencies.	1.0	\$300	\$300	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Call with D. Praus, C. Rhodes, J. Simpson to discuss the E&Y identified deficiencies.	1.0	\$300	\$300	A2
Saimoua	Omar Issam	OIS	Staff	11/15/2006	E&C - Performed additional substantive testing on the fixed asset cycle due to internal control deficiencies.	3.6	\$200	\$720	A2
Simpson	Jamie	JS	Senior Manager	11/15/2006	Conf. call with D. Praus and C. Rhodes (PwC) and N. Miller to discuss T&I deficiencies identified as of interim.	0.8	\$425	\$340	A2
Stille	Mark Jacob	MJS	Senior	11/15/2006	Follow-up discussion with C. McDaniel regarding terminations/logical access.	0.4	\$225	\$90	A2
Stille	Mark Jacob	MJS	Senior	11/15/2006	Testing of program change process for Workstream application.	1.8	\$225	\$405	A2
Stille	Mark Jacob	MJS	Senior	11/15/2006	Travel from Kokomo, IN.	5.3	*\$113	\$596	A2
Boehm	Michael J.	MJB	Manager	11/16/2006	Communicated E&S deficiencies to K. St. Romain and S. Herbst (PwC) for input into consolidated tracker.	0.2	\$300	\$60	A2

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Boehm	Michael J.	MJB	Manager	11/16/2006	Met with S. Herbst (PwC) and K. St. Romain for bi-weekly internal controls update meeting to discuss Workstream application testing, deficiencies identified to date, and fixed asset/tooling testwork.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	11/16/2006	Discussed modifications to Corporate Framework with M. Fawcett and C. Adams.	0.6	\$300	\$180	A2
Cash	Kevin L.	KLC	Partner	11/16/2006	Meeting re: SAP SOD Issue with CCIDs - with J. Piazza, M. Hehl, D. Bayles and Don from Vega team and S. Pacella, C. Peterson and A. Tanner from E&Y.	1.1	\$525	\$578	A2
Cash	Kevin L.	KLC	Partner	11/16/2006	Preparation for meeting re: SAP SOD Issue with CCIDs - with J. Piazza, M. Hehl, D. Bayles and Don from Vega team and S. Pacella, C. Peterson and A. Tanner from E&Y.	1.6	\$525	\$840	A2
DeMers	Laurie A.	LAD	Senior Manager	11/16/2006	Meeting with A. Krabill and J. Hegelmann to discuss 404 audit and remediation testing approach.	0.3	\$425	\$128	A2
DeMers	Laurie A.	LAD	Senior Manager	11/16/2006	Debrief after meeting with client upon receiving updated control frameworks.	0.3	\$425	\$128	A2
DeMers	Laurie A.	LAD	Senior Manager	11/16/2006	Draft follow-up email to J. Erickson with a list open items from our meeting.	0.4	\$425	\$170	A2
DeMers	Laurie A.	LAD	Senior Manager	11/16/2006	Prepare a list of items to discuss with A. Krabill as a follow-up to our client meeting regarding section 404 approach.	1.1	\$425	\$468	A2
DeMers	Laurie A.	LAD	Senior Manager	11/16/2006	Meeting with J. Hegelmann to discuss approach for meeting with J. Erickson including preparing a list of open items.	1.1	\$425	\$468	A2
DeMers	Laurie A.	LAD	Senior Manager	11/16/2006	Meeting with J. Erickson, C. Plummer, and R. Patel to review new and updated control framework for each of several tax process.	2.3	\$425	\$978	A2
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	404 Remediation - Prepare documents in preparation for meeting	0.2	\$250	\$50	A2
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	404 Remediation - Print and review revised process documents received from J. Erickson	0.3	\$250	\$75	A2
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	404 Remediation - Update status report with revised meeting dates for today's meeting with Delphi ITAG team	0.3	\$250	\$75	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	404 Remediation - Discussion with A. Krabill and L. DeMers regarding strategy for testing revised processes	0.6	\$250	\$150	A2
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	404 Remediation - Meet with J. Erickson, C. Plummer, R. Patel, J Galang, and L DeMers re: updated income tax accounting tax processes and revised process documentation	2.3	\$250	\$575	A2
Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Bi-weekly internal control status update meeting with J. Simpson, M. Boehm, S. Herbst, K. St. Romain and M. Fawcett to discuss deficiency communications and workstream.	0.9	\$425	\$383	A2
Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Meeting with M. Boehm, C. Adams, and M. Fawcett to discuss the Company's responses to our comments on the Corporate control framework.	0.8	\$425	\$340	A2
Marold	Erick W.	EWM	Senior	11/16/2006	E&S - Conference call with E&S to discuss their revised cycle counting methodology as it relates to integrated circuit inventory.	1.3	\$250	\$325	A2
Pacella	Shannon M.	SMP	Manager	11/16/2006	Conversation with K. Cash re: program change issues identified at E&S - Workstream.	0.3	\$300	\$90	A2
Simpson	Jamie	JS	Senior Manager	11/16/2006	Meeting with M. Boehm, A. Krabill, S. Herbst and K. St. Romain to discuss deficiency communication status and Workstream IT system	0.9	\$425	\$383	A2
Stille	Mark Jacob	MJS	Senior	11/16/2006	Updating of Workstream Preliminary Findings matrix.	1.4	\$225	\$315	A2
Stille	Mark Jacob	MJS	Senior	11/16/2006	Review of Hourly HR to Workstream listing comparison to determine if results were correct.	1.6	\$225	\$360	A2
Barwin	Kristen N.	KNB	Staff	11/17/2006	E&S - Attended meeting regarding cycle counts with C. Riedl, C. Fenton, E. Marold, and M. Boehm	0.8	\$200	\$160	A2
Boehm	Michael J.	MJB	Manager	11/17/2006	E&S Interim - Review of cycle count remediation documentation for IC Delco inventory provided by C. Riedl.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	11/17/2006	E&S Interim - Conference call with C. Riedl to discuss remediation of IC Delco cycle count process.	0.9	\$300	\$270	A2

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Hegelmann	Julie Ann	JAH	Senior	11/17/2006	404 - Go over 404 workpaper file with C. Smith re - review revised documentation provided by client and note updates and changes to the E&Y documentation of quarterly processes	0.3	\$250	\$75	A2
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	404 - Assist C. Smith on the document flow of the 404 workpapers for the quarterly processes	0.3	\$250	\$75	A2
Miller	Nicholas S.	NSM	Manager	11/17/2006	T&I - Preparation for T&I deficiency meeting.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	11/17/2006	T&I - Meeting with D. Praus, L. Severson, M. Madak, B. Kolb, S. Kokic, D. Conlon, J. Simpson and D. Travis to discuss the T&I deficiencies.	1.6	\$300	\$480	A2
Pacella	Shannon M.	SMP	Manager	11/17/2006	Closing meeting with E&S: C. Riedel, M. Wilkes, M. Boehm, and M. Stille to discuss deficiencies identified for Workstream. And review of deficiencies prior to meeting.	1.1	\$300	\$330	A2
Simpson	Jamie	JS	Senior Manager	11/17/2006	Conf. call with D. Praus, N. Miller, B. Kolb, D. Conlon, L. Severson and S. Kokic to discuss T&I interim deficiencies identified.	0.7	\$425	\$298	A2
Stille	Mark Jacob	MJS	Senior	11/17/2006	Preliminary Findings meeting for Workstream with D. Keene, C. Reidl, C. Bailey, M. Wilkes, S. Pacella, and M. Boehm.	0.6	\$225	\$135	A2
Boehm	Michael J.	MJB	Manager	11/20/2006	Correspondence to audit seniors and managers to obtain listing of incremental control deficiencies by division.	0.3	\$300	\$90	A2
DeMers	Laurie A.	LAD	Senior Manager	11/20/2006	Internal meetings with J. Hegelmann and C. Smith to discuss status of E&Y review of control framework.	1.2	\$425	\$510	A2
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	404 - Discuss process of documenting client changes with C. Smith.	0.2	\$250	\$50	A2
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	404 - Compare company provided control framework to process comments provided to the company as a result of Q1 & Q2 walkthroughs	2.3	\$250	\$575	A2
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Review memo outlining deficiencies in AP reconciliation process with DACOR	0.6	\$525	\$315	A2

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Henning	Jeffrey M.	JMH	Partner	11/20/2006	Conf. call with S. Sheckell and A. Krabill to prepare presentation materials on control and accounting policy deficiencies for Company controllers conference	1.0	\$525	\$525	A2
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Review of latest version of the fixed asset and tooling deficiencies.	0.6	\$425	\$255	A2
Smith	Carolyn E.	CES	Staff	11/20/2006	404 - Compare PBC Control matrix with E&Y Tax Risk & Control Matrix and identify missing controls and information	2.2	\$125	\$275	A2
Smith	Carolyn E.	CES	Staff	11/20/2006	404 - Compared PBC Q3 Control Matrix with E&Y Issue Matrix to determine whether prior E&Y issues had been remediated	2.3	\$125	\$288	A2
Tosto	Cathy I.	CIT	Partner	11/20/2006	Review with L. DeMers the meeting with client on 404 documentation and remediation test plan	0.4	\$525	\$210	A2
Boehm	Michael J.	MJB	Manager	11/21/2006	Prepared audit response portion related to PP&E and Tooling material weaknesses in MW/SD memo.	0.7	\$300	\$210	A2
DeMers	Laurie A.	LAD	Senior Manager	11/21/2006	Internal meeting with J. Hegelmann and C. Smith regarding status of review of tax process control framework.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	11/21/2006	Meeting with J. Hegelmann and C. Smith regarding review of control framework.	0.9	\$425	\$383	A2
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	404 - Discussion with A. Krabill regarding status of review of client updated process documentation.	0.1	\$250	\$25	A2
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Meet with L. DeMers and C. Smith re: preparation for Monday morning status meeting regarding remediation status.	0.7	\$250	\$175	A2
Henning	Jeffrey M.	JMH	Partner	11/21/2006	Correspondence re: information needed to reconcile company's investments in Joint ventures	0.3	\$525	\$158	A2
Marold	Erick W.	EWM	Senior	11/21/2006	Documented audit procedures related to certain material weaknesses and provided information to A. Krabill.	1.1	\$250	\$275	A2
Miller	Nicholas S.	NSM	Manager	11/21/2006	Packard - Review of the most recent fixed asset rollforward documentation to ensure that it is sufficient given identified deficiencies.	0.5	\$300	\$150	A2

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Miller	Nicholas S.	NSM	Manager	11/21/2006	Packard - Creation of a U.S. GAAP to Korean GAAP reconciliation for the Deasung investment.	0.6	\$300	\$180	A2
Smith	Carolyn E.	CES	Staff	11/21/2006	404 - Meeting. w/J. Hegelmann, L. DeMers, and R. Sparks to discuss scope of international remediation procedures.	0.6	\$125	\$75	A2
Smith	Carolyn E.	CES	Staff	11/21/2006	404 - Meeting with J. Hegelmann and L. DeMers to discuss 11/27/06 meeting with client regarding control framework observations.	0.7	\$125	\$88	A2
Smith	Carolyn E.	CES	Staff	11/21/2006	404 - Compare PBC Control matrix with E&Y Tax Risk & Control Matrix and identify missing controls and information	1.1	\$125	\$138	A2
Smith	Carolyn E.	CES	Staff	11/21/2006	404 - Reviewed client Key Controls with Q3 workpapers to determine if key controls were met w/o exception	2.6	\$125	\$325	A2
Tosto	Cathy I.	CIT	Partner	11/21/2006	Discuss with L. DeMers agenda for Monday remediation status meeting	0.4	\$525	\$210	A2
Hegelmann	Julie Ann	JAH	Senior	11/22/2006	404 - Preparation of documents for Monday meeting with E&Y tax team and J. Williams regarding remediation status.	0.1	\$250	\$25	A2
Smith	Carolyn E.	CES	Staff	11/22/2006	404 - Researched types of tax shelters client might disclose in returns - used IRS materials	0.7	\$125	\$88	A2
Smith	Carolyn E.	CES	Staff	11/22/2006	404 - Reviewed client Key Controls with Q3 workpapers to determine if key controls were met w/o exception	1.9	\$125	\$238	A2
Boehm	Michael J.	MJB	Manager	11/27/2006	Accumulation of control deficiencies by division for S. Sheckell and J. Henning.	0.4	\$300	\$120	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Meeting with T. Tamer to follow-up on controls discussion to address remediation. Also present J. Hegelmann and C. Smith.	0.5	\$425	\$213	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Status meeting with J. Williams, T. Tamer, and J. Erickson to discuss progress on provision follow-up list and 404 control framework review. Also present A. Krabill.	1.2	\$425	\$510	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Meeting with T. Tamer and J. Erickson to discuss our prepared comments on control framework. Also present J. Hegelmann and C. Smith.	1.4	\$425	\$595	A2

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DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Review and finalize comments regarding tax consolidated tax provision process control framework.	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Meet with C. Smith and J. Hegelmann to discuss/revise comments regarding tax consolidated tax provision process control framework.	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Review U.S. control framework for U.S. tax provision process and finalize comments for client.	1.1	\$425	\$468	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Discussion with C. Smith and J. Hegelmann regarding U.S. control framework for U.S. tax provision process - finalized comments for client.	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Review non-U.S. control framework and finalized comments for client.	0.9	\$425	\$383	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Meet with C. Smith and J. Hegelmann to discuss non-U.S. control framework - finalized comments for client.	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Discussions with D. Bayles to obtain understanding of status of final company documentation/conclusions related to ACS. (Items related to incremental documentation required to support management's SOX approach on ACS).	0.8	\$425	\$340	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Review of updated AHG deficiency tracker.	0.2	\$425	\$85	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Review of updated deficiency tracker for E&C.	0.7	\$425	\$298	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Review of updated Saginaw deficiency tracker.	0.5	\$425	\$213	A2
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	Schedule conference room for return to provision remediation meeting	0.1	\$250	\$25	A2
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	Send out meeting invitations to T. Tamer, J. Erickson, .L. DeMers, C. Smith, D. Kelley and C. Tosto to review return to provision process and remediation results.	0.2	\$250	\$50	A2
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	Status update meeting with J. Williams, J. Erickson, A. Krabill, and L. DeMers to discuss remediation plans/status.	1.1	\$250	\$275	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	404 Remediation - Call with L. DeMers re: send control framework observations to T. Tamer and J. Erickson (Delphi)	0.1	\$250	\$25	A2
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	404 Remediation - review updated documentation to provide to client in control framework meeting	0.4	\$250	\$100	A2
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	404 Remediation - meet with C. Smith, L. DeMers, T. Tamer and J. Erickson to discuss observations and recommendations as a result of review of the revised control framework.	1.6	\$250	\$400	A2
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	404 Remediation - review revised control framework and compare that to the universal risk & control matrix to ensure to materials risks were not covered in the revised controls	2.6	\$250	\$650	A2
Imberger	Guido	GI	Senior Manager	11/27/2006	Saginaw - discussion with K. Tau and S. Pacella regarding one control (4.1.1-3) we determined deficient in addition to the deficiencies detected by PwC.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/27/2006	Saginaw - Review of deficiencies detected by E&Y for presentation in the divisional update.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	11/27/2006	Drafting of the material weakness audit approach memo.	2.6	\$425	\$1,105	A2
Miller	Nicholas S.	NSM	Manager	11/27/2006	Corporate - Coordinating and updating the review of U.S. GAAP to Local GAAP reconciliations for significant unconsolidated subsidiaries.	0.5	\$300	\$150	A2
Smith	Carolyn E.	CES	Staff	11/27/2006	404 - Meeting with T. Tamer, J. Erickson, J. Hegelmann, and L. DeMers regarding control framework.	2.1	\$125	\$263	A2
Smith	Carolyn E.	CES	Staff	11/27/2006	404 - Revised E&Y comments on Delphi control framework for meeting with Delphi tax staff	2.6	\$125	\$325	A2
Smith	Carolyn E.	CES	Staff	11/27/2006	404 - Worked on revisions to narratives based upon updated Delphi control framework.	3.1	\$125	\$388	A2
Tau	King-Sze	KST	Senior	11/27/2006	Saginaw - Reviewed test of controls workpapers to find out how PwC tested 2 controls and why we deemed those 2 controls ineffective.	0.8	\$250	\$200	A2
Asher	Kevin F.	KFA	Partner	11/28/2006	Review of remediation plans related to auditing income taxes	1.7	\$700	\$1,190	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	11/28/2006	E&S - Observe cycle count for Probe facility with C. Fenton to verify remediation of counting procedures.	1.8	\$200	\$360	A2
Hegelmann	Julie Ann	JAH	Senior	11/28/2006	Tax Pack dry run - discussion with J. Erickson, R. Patel, D. Kelley, and C Tosto re: how tax packs roll up to tax return filing positions	0.4	\$250	\$100	A2
Hegelmann	Julie Ann	JAH	Senior	11/28/2006	Tax Pack dry run - call with J. Erickson to ask how the tax packs are prepared - submitted to her team for review accordingly.	0.1	\$250	\$25	A2
Krabill	Aaron J.	AJK	Senior Manager	11/28/2006	Finalization of the planning memo covering our approach to address the 2005 material weaknesses and significant deficiencies.	1.8	\$425	\$765	A2
Marold	Erick W.	EWM	Senior	11/28/2006	E&S - Communication with C. Riedel regarding significant assertions related to the Workstream inventory.	0.8	\$250	\$200	A2
Tosto	Cathy I.	CIT	Partner	11/28/2006	Coordinate remediation meeting for 11/29 with J. Williams and T. Tamer	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	11/28/2006	Debrief with J. Hegelmann regarding Monday's status meeting regarding control framework observations and follow-up on revisions to budget and scope of work	0.9	\$525	\$473	A2
Tosto	Cathy I.	CIT	Partner	11/28/2006	Discuss scope of dry run for 3Q with A. Krabill.	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	11/28/2006	Discuss tax pack process with A. Krabill and D. Kelley subsequent to our discussion with J. Erickson and discuss scope issues for dry run	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	11/28/2006	Draft instructions for in scope countries for dry run	1.2	\$525	\$630	A2
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Observe cycle count in Test facility with C. Fenton to verify counting procedures were remediated	2.2	\$200	\$440	A2
Hegelmann	Julie Ann	JAH	Senior	11/29/2006	Tax Pack Dry Run - amend scope list to adapt to tax pack dry run project	1.1	\$250	\$275	A2
Horner	Kevin John	KJH	Staff	11/29/2006	Packard Interim: sent request to J. Yuhasz to obtain sales and purchasing rollforward detail for incremental inventory testing performed due to material weakness.	0.3	\$200	\$60	A2

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Imberger	Guido	GI	Senior Manager	11/29/2006	Saginaw - Finish reconciliation from DGL to Hyperion as of 9/30/06 for quarterly review purposes.	0.3	\$425	\$128	A2
Tosto	Cathy I.	CIT	Partner	11/29/2006	Meeting with J. Williams, T. Tamer and J. Erickson regarding in scope country remediation testing and gameplan for narratives/ walkthroughs	0.9	\$525	\$473	A2
Tosto	Cathy I.	CIT	Partner	11/29/2006	Review with A. Krabill the dry run procedures	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	11/29/2006	Review D. Kelley's comments on dry run procedures	0.3	\$525	\$158	A2
Barwin	Kristen N.	KNB	Staff	11/30/2006	E&S - Document Test cycle counts and discuss site specific compensating controls related to inventory over 150 days old with C. Fenton	1.8	\$200	\$360	A2
Hegelmann	Julie Ann	JAH	Senior	11/30/2006	Tax Pack Dry Run - send E&Y global team listing to D. Kelley to review for tax pack project	0.1	\$250	\$25	A2
Hegelmann	Julie Ann	JAH	Senior	11/30/2006	Tax Pack Dry Run - amend E&Y Global team listing to show only the in-scope countries in the tax pack project and to identify the E&Y global team member and their contact information	0.2	\$250	\$50	A2
Hegelmann	Julie Ann	JAH	Senior	11/30/2006	Tax Pack Dry Run - call with D Kelley to discuss E&Y global listing for tax pack project	0.3	\$250	\$75	A2
Hegelmann	Julie Ann	JAH	Senior	11/30/2006	Tax Pack Dry Run - changes to scope list to be used as master for budget and fee schedule to send to non-U.S. E&Y affiliates for the tax pack review project	1.6	\$250	\$400	A2
Horner	Kevin John	KJH	Staff	11/30/2006	Packard Interim: Call with J. Yuhasz to discuss purchasing and sales detail for the inventory rollforward - testing performed as a result of the material weakness.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	11/30/2006	Packard Interim: Correspondence with M. Pikos regarding inventory rollforward testing strategy as a result of material weakness.	0.4	\$200	\$80	A2
Tosto	Cathy I.	CIT	Partner	11/30/2006	Tax Pack dry run - revise procedures.	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	11/30/2006	Work with J. Hegelmann to update contact template.	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	11/30/2006	Work with L. Harris to start report template.	0.2	\$525	\$105	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	12/1/2006	Review of memo addressing additional audit procedures as a result of the material weaknesses.	0.6	\$425	\$255	A2
A2 Financial Remediation Project Total:						306.0		\$96,195	
* Billed at 1/2 of hourly billing rate									
IT Remediation									
Pacella	Shannon M.	SMP	Manager	10/30/2006	Discussion with M. Harris regarding Mgmt testing timeframe for remediation testing.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	10/31/2006	Discussion with M. Harris regarding Mgmt testing timeframe for remediation testing.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	IT Remediation - Met with J. Simpson to discuss SAP and Hyperion application control remediation and prepare schedule for meeting on 11/2	0.7	\$300	\$210	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	IT Remediation - Meeting with C. Peterson and J. Simpson to discuss Hyperion remediation and required substantive procedures in response to identified deficiencies.	1.4	\$300	\$420	A2
Pacella	Shannon M.	SMP	Manager	11/1/2006	Provide feedback to B. Garvey on testing procedures to be performed at HP Toronto	1.1	\$300	\$330	A2
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with M. Boehm regarding summary of application controls to test as a result of ineffective IT general controls (access) over Hyperion and SAP.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with M. Boehm regarding deficiencies identified during Hyperion testing and remediation plans.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	11/1/2006	Review of application controls summary for testing as a result of ineffective IT General controls over Hyperion and SAP.	0.7	\$425	\$298	A2
Pacella	Shannon M.	SMP	Manager	11/2/2006	Attend SOD Bi-Weekly Status meeting with J. Simpson and A. Bianco.	1.1	\$300	\$330	A2
Cash	Kevin L.	KLC	Partner	11/3/2006	Review with J. Piazza and Vega team re SAP CCID issues	1.2	\$525	\$630	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huffman	Derek T.	DTH	Senior	11/3/2006	Conference call to discuss SAP substantive procedure and exception testing open items status with S. Pacella, A. Tanner, J. Piazza, D. Nguyen, and D. Steis	1.1	\$225	\$248	A2
Pacella	Shannon M.	SMP	Manager	11/3/2006	Review meeting materials for VEGA Deficiency remediation meeting.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	11/3/2006	Attend meeting with A. Tanner, D. Huffman, J. Piazza, D. Steis and D. Nguyen to discuss SAP VEGA deficiency remediation and status on obtaining additional documentation for exceptions found during testing.	1.2	\$300	\$360	A2
Peterson	Christopher A.	CAP	Manager	11/3/2006	Develop substantive procedures to be performed by IT/Core to address Hyperion deficiencies.	2.6	\$300	\$780	A2
Stille	Mark Jacob	MJS	Senior	11/3/2006	Closing call with M. Whiteman and S. Pacella to discuss deficiencies identified during DGL testing and finalization of deficiencies and discussion of timing for remediation efforts.	0.9	\$225	\$203	A2
Stille	Mark Jacob	MJS	Senior	11/3/2006	Completion of Steering testing deficiency list for closing call.	1.3	\$225	\$293	A2
Stille	Mark Jacob	MJS	Senior	11/3/2006	Completion of DGL testing deficiency list for closing call.	1.5	\$225	\$338	A2
Tanner	Andrew J.	AJT	Senior Manager	11/3/2006	Meeting with S. Pacella to prepare for SAP substantive testing meeting	0.4	\$475	\$190	A2
Tanner	Andrew J.	AJT	Senior Manager	11/3/2006	Meeting with J. Piazza, Vega, CAS, K. Cash, D. Huffman, and S. Pacella to discuss SAP substantive testing results	1.1	\$475	\$523	A2
Pacella	Shannon M.	SMP	Manager	11/6/2006	Develop timeline to depict E&Y remediation testing timeline based on feedback from Management.	0.7	\$300	\$210	A2
Pacella	Shannon M.	SMP	Manager	11/8/2006	Discussion with J. Simpson and M. Boehm to identify SAP application controls that will need to be tested substantively based on impact to the financial statement audit.	0.8	\$300	\$240	A2
Cash	Kevin L.	KLC	Partner	11/9/2006	Delphi application controls review of documentation/planning	1.3	\$525	\$683	A2
Cash	Kevin L.	KLC	Partner	11/9/2006	Review of Report testing strategy	1.4	\$525	\$735	A2
Cash	Kevin L.	KLC	Partner	11/9/2006	Discussion with J. Piazza and others re SAP Vega issues and preparation and follow-up meeting discussions	2.5	\$525	\$1,313	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huffman	Derek T.	DTH	Senior	11/9/2006	Discussion with T. Clarkson, D. Davis, S. Pacella, and D. Steis regarding intended PHR control remediation plan	1.1	\$225	\$248	A2
Huffman	Derek T.	DTH	Senior	11/9/2006	Discussion with S. Pacella, A. Tanner, K. Cash, J. Piazza, D. Steis and D. Bayles regarding SAP testing exception remediation status and substantive procedures	1.6	\$225	\$360	A2
Pacella	Shannon M.	SMP	Manager	11/9/2006	Attend meeting with T. Clarkson and D. Davis regarding periodic access review for PHR control deficiencies.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	11/9/2006	Discuss with A. Tanner Management's testing procedures to validate how significant the deficiencies with CCIDs are.	1.5	\$300	\$450	A2
Pacella	Shannon M.	SMP	Manager	11/9/2006	Attend meeting with J. Piazza, M. Bentley, D. Steis, K. Cash, A. Tanner to discuss deficiencies found with CCIDs.	1.6	\$300	\$480	A2
Stille	Mark Jacob	MJS	Senior	11/9/2006	Follow-up request for backup data and Unix documentation from T. Goergens and P. Stout.	0.6	\$225	\$135	A2
Stille	Mark Jacob	MJS	Senior	11/9/2006	Program change testing and follow-up with T. Jones.	2.4	\$225	\$540	A2
Tanner	Andrew J.	AJT	Senior Manager	11/9/2006	Development of agenda for IT outsourcing meeting with Packard	0.4	\$475	\$190	A2
Tanner	Andrew J.	AJT	Senior Manager	11/9/2006	Meeting with K. Cash to discuss next steps on CCID testing	0.6	\$475	\$285	A2
Tanner	Andrew J.	AJT	Senior Manager	11/9/2006	Meeting with S. Pacella to discuss progress and results on SAP CCID remediation/testing	0.7	\$475	\$333	A2
Tanner	Andrew J.	AJT	Senior Manager	11/9/2006	Discussions with S Pacella and D. Huffman on next steps for CCID testing	1.1	\$475	\$523	A2
Tanner	Andrew J.	AJT	Senior Manager	11/9/2006	Meeting with J. Piazza, D. Bayles, PWC, CAS, K. Cash, D. Huffman, and S. Pacella to discuss remediation and substantive testing on CCIDs	1.6	\$475	\$760	A2
Martell	Michael A.	MAM	Executive Director	11/10/2006	SAP logical access issues discussion with the team	1.2	\$475	\$570	A2
Stille	Mark Jacob	MJS	Senior	11/10/2006	Selection of additional program change sample review of listings to make sure listings were complete.	0.9	\$225	\$203	A2
Stille	Mark Jacob	MJS	Senior	11/10/2006	Scheduling of retesting for Steering and preparation of Client Assistance Listing.	1.1	\$225	\$248	A2
Thomas	Heather M.	HMT	Manager	11/10/2006	Documentation of IT issues identified through testing.	1.1	\$300	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	11/13/2006	Review deficiencies to assist M. Stille in developing retesting strategy for Saginaw and DGL.	0.4	\$300	\$120	A2
Peterson	Christopher A.	CAP	Manager	11/14/2006	Built partial Hyperion application control procedures document.	2.6	\$300	\$780	A2
Pacella	Shannon M.	SMP	Manager	11/15/2006	Provide feedback/answer questions for M. Stille regarding evidence needed to perform substantive testing for change management.	1.2	\$300	\$360	A2
Peterson	Christopher A.	CAP	Manager	11/15/2006	Completed IT-related add'l procedures proposal document.	3.1	\$300	\$930	A2
Huffman	Derek T.	DTH	Senior	11/16/2006	Discussion of SAP control remediation progress and plans with J. Piazza, S. Pacella, A. Tanner, M. Harris, and D. Steis	1.4	\$225	\$315	A2
Pacella	Shannon M.	SMP	Manager	11/16/2006	Attend SOD Meeting with J. Simpson, T. Gilbert and A. Bianco to discuss results of SOD review.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	11/16/2006	Document substantive testing procedures for issues identified with SAP CC IDs.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	11/16/2006	Discussion with A. Tanner regarding meeting materials to be discussed in Status meeting re: CCID deficiencies.	0.9	\$300	\$270	A2
Pacella	Shannon M.	SMP	Manager	11/16/2006	Attend Status meeting with J. Piazza, M. Harris, A. Tanner and K. Cash to discuss remediation status on SAP issues.	1.2	\$300	\$360	A2
Pacella	Shannon M.	SMP	Manager	11/16/2006	Conversation with K. Cash to discuss SAP CCID deficiency.	1.5	\$300	\$450	A2
Tanner	Andrew J.	AJT	Senior Manager	11/16/2006	Meeting with L. Eady, T. Izzo, and K. Cash to discuss Packard control review project	1.1	\$475	\$523	A2
Tanner	Andrew J.	AJT	Senior Manager	11/16/2006	Meeting with J. Piazza, M. Harris, D. Bayles, D. Steis, PwC, K. Cash, S. Pacella, and D. Huffman to discuss CCID remediation plans and substantive procedures	1.2	\$475	\$570	A2
Tanner	Andrew J.	AJT	Senior Manager	11/16/2006	Meeting with S. Pacella to discuss SAP remediation plans and substantive procedures related to CCIDs	1.2	\$475	\$570	A2
Boehm	Michael J.	MJB	Manager	11/17/2006	Discussed Hyperion ITGC remediation procedures with C. Peterson.	0.8	\$300	\$240	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/17/2006	Participated in conference call with C. Riedl, M. Wilkes, S. Pacella, and M. Stille to discuss E&Y identified deficiencies in Workstream application.	0.8	\$300	\$240	A2
Peterson	Christopher A.	CAP	Manager	11/17/2006	Met with M.Boehm to discuss substantive procedures to be performed by IT/Core to address Hyperion deficiencies.	2.2	\$300	\$660	A2
Tanner	Andrew J.	AJT	Senior Manager	11/17/2006	Updates to CCID tracker based on new management remediation plans	0.8	\$475	\$380	A2
Boehm	Michael J.	MJB	Manager	11/20/2006	IT Remediation - Coordination of conference call to discuss substantive approach in response to ITGC deficiencies.	0.3	\$300	\$90	A2
Cash	Kevin L.	KLC	Partner	11/20/2006	Conference call with J. Piazza re update on SAP CCID remediation issues	0.3	\$525	\$158	A2
Cash	Kevin L.	KLC	Partner	11/20/2006	Review of CCID status update on reports re the CCID issues	1.2	\$525	\$630	A2
Tanner	Andrew J.	AJT	Senior Manager	11/20/2006	Meeting with J. Piazza, M. Harris, D. Bayles, PwC, and D. Sties to discuss SAP CCID remediation progress	0.6	\$475	\$285	A2
Boehm	Michael J.	MJB	Manager	11/21/2006	IT Remediation - Coordination of Hyperion ITGC meeting with M Whiteman.	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	11/21/2006	IT Remediation - Participated in conference call with S. Mullan, C. Peterson, A. Tanner, A. Krabill and J. Simpson to discuss effects of identified ITGC deficiencies on Hyperion ITGC and application control testing approach.	0.7	\$300	\$210	A2
Peterson	Christopher A.	CAP	Manager	11/21/2006	Meet with S. Mullan, J. Simpson, M. Boehm, and A. Krabill to discuss Hyperion substantive procedures based on deficiencies identified.	0.6	\$300	\$180	A2
Peterson	Christopher A.	CAP	Manager	11/21/2006	Develop substantive procedures to be performed by IT/Core to address Hyperion deficiencies.	2.4	\$300	\$720	A2
Simpson	Jamie	JS	Senior Manager	11/21/2006	Conf. call with M. Boehm, A. Krabill, C. Peterson and A. Tanner to discuss Hyperion deficiencies and substantive audit approach.	0.6	\$425	\$255	A2
Asher	Kevin F.	KFA	Partner	11/27/2006	Meetings and research related to the IT deficiencies and related remediation plans	4.4	\$700	\$3,080	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/27/2006	IT Remediation - Met with C. Peterson to discuss testing responsibilities related to Hyperion application controls and ITGC's.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	11/27/2006	IT Remediation - Meeting with M. Whiteman and C. Peterson to discuss Hyperion ITGC and Application control testing and related meeting preparation.	1.1	\$300	\$330	A2
Cash	Kevin L.	KLC	Partner	11/27/2006	Call with S. Pacella re CCID resolution discussion	0.3	\$525	\$158	A2
Cash	Kevin L.	KLC	Partner	11/27/2006	Internal follow-up re feedback re CCID new procedure/process	0.4	\$525	\$210	A2
Cash	Kevin L.	KLC	Partner	11/27/2006	Conference call with J. Piazza, D. Steis, M. Heil, Shannon Pacella and Andy Tanner re CCID issue resolution and SOD considerations.	1.3	\$525	\$683	A2
Cash	Kevin L.	KLC	Partner	11/27/2006	Review of CCID new procedure and process document	1.7	\$525	\$893	A2
Pacella	Shannon M.	SMP	Manager	11/27/2006	Reviewed client assistance listing to be provided to D. Steis to assist in pulling the evidence needed for CCID substantive procedures.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	11/27/2006	Meeting with J. Simpson to discuss CCID deficiencies and substantive procedures to be performed.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	11/27/2006	Status meeting with J. Piazza, M. Harris, and B. Garvey to discuss CCID remediation status.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	11/27/2006	Reviewed and provided feedback to the draft SAP CCID procedure as part of the remediation efforts.	2.2	\$300	\$660	A2
Peterson	Christopher A.	CAP	Manager	11/27/2006	Developed budget for Hyperion procedures to be performed due to deficiencies noted.	0.9	\$300	\$270	A2
Peterson	Christopher A.	CAP	Manager	11/27/2006	Meeting with M. Whiteman to discuss Hyperion application control procedures to be performed based on deficiencies noted during testing.	1.4	\$300	\$420	A2
Stille	Mark Jacob	MJS	Senior	11/27/2006	Time spent following up DGL new user testing deficiencies.	0.4	\$225	\$90	A2
Stille	Mark Jacob	MJS	Senior	11/27/2006	Follow-up with J. Hickmott to arrange for being onsite at Steering for retesting.	0.4	\$225	\$90	A2
Tanner	Andrew J.	AJT	Senior Manager	11/27/2006	Review Delphi CCID procedure put into place following remediation.	0.7	\$475	\$333	A2

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Tanner	Andrew J.	AJT	Senior Manager	11/27/2006	Meeting with J. Piazza, S. Pacella, and K. Cash to discuss CCID remediation	1.1	\$475	\$523	A2
Pacella	Shannon M.	SMP	Manager	11/28/2006	Discuss remediation testing procedures for Steering with M. Stille, answer questions while team was in the field.	1.5	\$300	\$450	A2
Stille	Mark Jacob	MJS	Senior	11/28/2006	Time spent with J. Hickmott discussing items on CLA and what items were needed. (Steering)	0.4	\$225	\$90	A2
Stille	Mark Jacob	MJS	Senior	11/28/2006	Discussing Super User/Administrators and review process with D. Larson. (Steering)	0.7	\$225	\$158	A2
Stille	Mark Jacob	MJS	Senior	11/28/2006	Testing of new users for Steering mainframe applications.	0.9	\$225	\$203	A2
Stille	Mark Jacob	MJS	Senior	11/28/2006	Reviewing new user listing and selecting sample for new user testing. (Steering)	0.9	\$225	\$203	A2
Stille	Mark Jacob	MJS	Senior	11/28/2006	Travel time roundtrip to Delphi Saginaw for retesting of Steering mainframe applications.	2.3	\$225	\$518	A2
Huffman	Derek T.	DTH	Senior	11/29/2006	Discussion with D. Steis regarding additional requests for substantive procedures due to testing exceptions found	0.6	\$225	\$135	A2
Pacella	Shannon M.	SMP	Manager	11/29/2006	Reviewed deficiencies to determine which would be re-tested based on risk.	2.4	\$300	\$720	A2
Simpson	Jamie	JS	Senior Manager	11/29/2006	Meeting with S. Pacella to discuss SAP CC ID substantive testing approach.	1.4	\$425	\$595	A2
Pacella	Shannon M.	SMP	Manager	11/30/2006	Provide feedback to M. Stille on re-testing questions.	2.2	\$300	\$660	A2
Stille	Mark Jacob	MJS	Senior	11/30/2006	Time spent performing Administrator/ Super user testing for Steering mainframe applications.	0.6	\$225	\$135	A2
Stille	Mark Jacob	MJS	Senior	11/30/2006	Time spent performing new user testing related to Steering mainframe applications.	3.3	\$225	\$743	A2
Pacella	Shannon M.	SMP	Manager	12/1/2006	Discussions with A. Tanner regarding status of remediation testing and CCID remediation status.	1.5	\$300	\$450	A2
Stille	Mark Jacob	MJS	Senior	12/1/2006	Updating of SOCD to include observations noted during walkthroughs of DGL, Steering, Hyperion.	0.8	\$225	\$180	A2
Stille	Mark Jacob	MJS	Senior	12/1/2006	Time spent testing terminations related to the Steering mainframe applications.	0.7	\$225	\$158	A2
Stille	Mark Jacob	MJS	Senior	12/1/2006	Time spent preparing client assistance listing for DGL application.	0.9	\$225	\$203	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
A2 IT Remediation Project Total:						113.9		\$39,445	
Saginaw Carve-Out Audit									
Imberger	Guido	GI	Senior Manager	10/31/2006	Call with R. Jok from Delphi Steering regarding the audit scope in Spain.	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	11/15/2006	Reviewing workpapers prepared during interim audit at Saginaw (A/R, fixed assets, A/P)	3.9	\$425	\$1,658	A2
Tau	King-Sze	KST	Senior	11/30/2006	Saginaw - Reviewing interim workpapers - AR.	2.2	\$250	\$550	A2
Imberger	Guido	GI	Senior Manager	12/1/2006	Saginaw - Review of Account receivable work papers.	2.3	\$425	\$978	A2
Tau	King-Sze	KST	Senior	12/1/2006	Saginaw - Reviewed interim audit workpapers - AR.	2.1	\$250	\$525	A2
Imberger	Guido	GI	Senior Manager	10/31/2006	Call to E&Y Spain (Manuel T. Macias) regarding the audit work which needs to be performed on the Steering business in Spain for the carve-out exercise.	0.4	\$425	\$170	A2
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Meeting with G. Imberger to discuss Accounts Receivable Confirmations issues.	0.6	\$200	\$120	A2
Imberger	Guido	GI	Senior Manager	11/1/2006	Conference call with D. Knill and his team, J. Henning and M. Hatzfeld regarding Q3 2006 Saginaw carve-out.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/1/2006	Saginaw - Preparation for a call with D. Knill and his team regarding carve-out.	0.2	\$425	\$85	A2
Chamarro	Destiny D.	DDC	Staff	11/2/2006	Steering-Meet with G. Imberger to discuss AR to DGL Reconciliation specifically a service business transfer between Steering and DPSS.	0.9	\$200	\$180	A2
Chamarro	Destiny D.	DDC	Staff	11/2/2006	Prepared Accounts Receivable Confirmations.	3.4	\$200	\$680	A2
Craig	Tashawna N.	TNC	Staff	11/2/2006	Selected sample for AR confirmations.	2.6	\$125	\$325	A2
Craig	Tashawna N.	TNC	Staff	11/2/2006	Prepared AR confirmations for Delphi Customers.	3.1	\$125	\$388	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/2/2006	Discussion with J. Perkins, S. Daniels and KPMG representatives to obtain update on M&A efforts related to potential Steering disposition.	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	11/2/2006	Saginaw - Review of reconciliation from AR subledger to DGL regarding the Service business transfers to DPSS including discussion with D. Chamarro.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/2/2006	Call with S. Daniels, J. Perkins, M. Hatzfeld and a KPMG partner on the status of the M&A efforts and potential impact on the audit.	0.7	\$425	\$298	A2
Tau	King-Sze	KST	Senior	11/2/2006	Saginaw - Discussion with D. Chamarro on AR confirmation procedures.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Staff	11/3/2006	Steering-Performed work on Accounts Receivable confirmations.	1.4	\$200	\$280	A2
Chamarro	Destiny D.	DDC	Staff	11/3/2006	Steering-Modified Accounts Receivable Confirmation forms to send to Steering's customers	1.8	\$200	\$360	A2
Chamarro	Destiny D.	DDC	Staff	11/3/2006	Steering-Created Accounts Receivable File to send to D. Gustin to complete.	1.1	\$200	\$220	A2
Craig	Tashawna N.	TNC	Staff	11/3/2006	Prepared Accounts Receivable confirmations for Delphi Customers.	2.4	\$125	\$300	A2
Imberger	Guido	GI	Senior Manager	11/3/2006	Saginaw - Account Receivable confirmation process discussion with K. Tau.	0.3	\$425	\$128	A2
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Discussion with D. Chamarro on new samples and procedures for AR confirmation.	0.4	\$250	\$100	A2
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Discussion with G. Imberger on AR confirmation sampling.	0.6	\$250	\$150	A2
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Reviewed Microstart, E&Y random and AR documents we used for AR confirmation.	1.2	\$250	\$300	A2
Chamarro	Destiny D.	DDC	Staff	11/6/2006	Steering-completed work for Accounts Receivable confirmations.	0.4	\$200	\$80	A2
Craig	Tashawna N.	TNC	Staff	11/6/2006	Prepared Accounts Receivable Confirmations for the Saginaw Steering Division	1.6	\$125	\$200	A2
Imberger	Guido	GI	Senior Manager	11/6/2006	Work on description of the Saginaw carve-out model.	3.5	\$425	\$1,488	A2
Asher	Kevin F.	KFA	Partner	11/7/2006	Review of the Saginaw offering memorandum and related carve out audit risk	1.9	\$700	\$1,330	A2
Chamarro	Destiny D.	DDC	Staff	11/7/2006	Steering-Compared Steering's sync of AWS to the updated corporate AWS file for the divisions, noting any changes.	1.7	\$200	\$340	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/7/2006	Review and revision of Steering carve-out international audit instructions.	1.6	\$425	\$680	A2
Henning	Jeffrey M.	JMH	Partner	11/7/2006	Audit status discussion with G. Imberger and M. Hatzfeld.	0.6	\$525	\$315	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/7/2006	Saginaw - Begin review of worksteps planned to identify necessary changes to the worksteps based on corporate audit teams decision.	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	11/7/2006	Review KPMG carve-out model to determine the main adjustments made to Hyperion (i.e. push down from corporate to the Saginaw division).	1.3	\$425	\$553	A2
Imberger	Guido	GI	Senior Manager	11/7/2006	Draft a memo regarding KPMG carve-out model for our workpapers.	1.2	\$425	\$510	A2
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Resolving conflicts in carve-out AWS file after synchronization.	0.4	\$250	\$100	A2
Imberger	Guido	GI	Senior Manager	11/8/2006	Review memorandum and documents received regarding the Livorno, Italy restructuring accrual.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/8/2006	Draft a client assistance list of information we need to audit restructuring accrual for Saginaw Carve-out audit.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/8/2006	Review of FAS 112 U.S. GAAP Standard relating to Employer's accounting for Post employments Benefits as it relates to Saginaw charges.	0.5	\$425	\$213	A2
Imberger	Guido	GI	Senior Manager	11/8/2006	Prepare supporting documents for the scoping discussion to identify international locations where E&Y teams will perform audit procedures for the carve-out exercise.	1.8	\$425	\$765	A2
Chamarro	Destiny D.	DDC	Staff	11/9/2006	Steering-Call with D. Gustin regarding accounts receivable confirmations.	0.4	\$200	\$80	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Call with S. Daniels and J. Perkins to obtain company update on M&A process and KPMG draft of financial statements.	0.9	\$425	\$383	A2
Imberger	Guido	GI	Senior Manager	11/9/2006	Weekly status conference call with J. Perkins, S. Daniels, Pierre (KPMG) , and M. Hatzfeld.	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	11/9/2006	Meeting with M. Hatzfeld regarding international scoping of the carve-out audit (review of work papers, develop a strategy) and discuss international audit instructions to be sent to E&Y Spain and Poland.	2.1	\$425	\$893	A2
Imberger	Guido	GI	Senior Manager	11/12/2006	Revisions to the international audit instructions for the carve-out audit.	0.5	\$425	\$213	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	11/13/2006	Steering-created an accounts receivable confirmation control log which included a template for alternative procedures.	1.6	\$200	\$320	A2
Imberger	Guido	GI	Senior Manager	11/13/2006	Saginaw - Discussion with S. Pacella regarding the work performed by TSRS and how to obtain their workpapers filed into AWS.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/13/2006	Saginaw - Follow-up on IT systems identified with our data included in AWS to determine whether TSRS needs to support us with testing of other IT Systems.	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	11/13/2006	Follow-up on scoping for international locations to be audited for the carve-out exercise at Steering division	0.6	\$425	\$255	A2
Sheckell	Steven F.	SFS	Partner	11/13/2006	Review status of Saginaw carve-out with team	0.7	\$525	\$368	A2
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Meet with D. Gustin to discuss accounts receivable confirmation conflicts.	0.6	\$200	\$120	A2
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Discussed accounts receivable conflicts with G. Imberger.	0.7	\$200	\$140	A2
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Completed Accounts Receivable confirmations.	1.7	\$200	\$340	A2
Henning	Jeffrey M.	JMH	Partner	11/14/2006	Audit status discussion with Carve-out team	0.9	\$525	\$473	A2
Imberger	Guido	GI	Senior Manager	11/14/2006	Identify necessary adjustments to make to AR confirmations due to information from Saginaw that 3 samples will not be able to send out.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/14/2006	Revisions to the international audit instructions based on discussions held.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/14/2006	Additional revisions to international audit scoping based on discussion held with M. Hatzfeld.	1.6	\$425	\$680	A2
Harbaugh	James M.	JMH	Senior	11/15/2006	Steering - Updating AWS file to synchronize with Corporate audit program	1.7	\$225	\$383	A2
Imberger	Guido	GI	Senior Manager	11/15/2006	Saginaw - Obtaining A/R confirmation sent out to the customers (reviewing sample technique, E&Y Microstart and having a log prepared)	1.1	\$425	\$468	A2
Imberger	Guido	GI	Senior Manager	11/15/2006	Review of KPMG model and workpapers to be prepared for discussion with J. Henning on the main adjustments made by KPMG as of 12/31/2005 in the Saginaw Carve out financials.	1.9	\$425	\$808	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	11/16/2006	Carve-out status discussion and review of significant opening balance sheet pushdown entries	2.0	\$525	\$1,050	A2
Imberger	Guido	GI	Senior Manager	11/16/2006	Discussion with J. Henning regarding the adjustments made by KPMG to the Hyperion trial balances of the Steering Division during the preparation of carve-out financials at Saginaw as of 12/31/2005.	1.3	\$425	\$553	A2
Imberger	Guido	GI	Senior Manager	11/19/2006	Identify significant adjustments made by Steering and KPMG to the Hyperion Balances of Steering as of 12/31/2005 to identify the adjustments we have to perform additional audit procedures on.	2.5	\$425	\$1,063	A2
Imberger	Guido	GI	Senior Manager	11/19/2006	Prepare "initial audit procedures memorandum" related to additional procedures necessary for the carve-out audit.	2.5	\$425	\$1,063	A2
Barber	Keith A.	KAB	Senior	11/20/2006	Created a new age report for the AR CAAT.	0.8	\$275	\$220	A2
Imberger	Guido	GI	Senior Manager	11/20/2006	Work on initial audit memo.	1.5	\$425	\$638	A2
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering-Discussed requested documents relating to alternate procedures for accounts receivable confirmations.	0.9	\$200	\$180	A2
Imberger	Guido	GI	Senior Manager	11/21/2006	Provide B. Prueter with a request list for the restructuring provision at Livorno/Italy to audit and the request for the significant adjustments made to Hyperion in the KPMG model.	1.3	\$425	\$553	A2
Simpson	Emma-Rose S.	ESS	Staff	11/21/2006	Saginaw - Worked on AR Alternative procedures.	10.9	\$200	\$2,180	A2
Imberger	Guido	GI	Senior Manager	11/27/2006	Discussion with K. Tau regarding the audit approach related to the opening balances for the carve-out audit.	0.5	\$425	\$213	A2
Imberger	Guido	GI	Senior Manager	11/27/2006	Update Memorandum "KPMG model/carve-out" with new information received - transfer information in AWS accordingly.	0.9	\$425	\$383	A2
Tau	King-Sze	KST	Senior	11/27/2006	Discussion with G. Imberger on opening balance audit.	0.5	\$250	\$125	A2
Tau	King-Sze	KST	Senior	11/27/2006	Reviewing and working on KPMG model and related files.	1.3	\$250	\$325	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/28/2006	Development of beginning balance procedures related to 12/31/05 Steering carve-out account balances.	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/28/2006	Review of international audit instructions for Cadiz, Spain and Tychy, and Poland.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/28/2006	Review of draft Steering carve-out audit strategy memorandum.	1.5	\$425	\$638	A2
Imberger	Guido	GI	Senior Manager	11/28/2006	Discussion with K. Tau regarding KPMG model.	0.7	\$425	\$298	A2
Imberger	Guido	GI	Senior Manager	11/28/2006	KPMG carve out model: adjust workpapers related to the adjustments made by KPMG in the model to the Hyperion numbers.	1.3	\$425	\$553	A2
Imberger	Guido	GI	Senior Manager	11/28/2006	Preparation of a PBC list for the audit of the opening balances of the adjustments made in the KPMG carve-out model.	1.6	\$425	\$680	A2
Imberger	Guido	GI	Senior Manager	11/28/2006	Saginaw carve-out :develop worksteps how to audit the opening balances in the KPMG model	1.9	\$425	\$808	A2
Tau	King-Sze	KST	Senior	11/28/2006	Saginaw - Discussed with E-R. Simpson on her testing results of the alternative procedures for AR confirmation.	0.4	\$250	\$100	A2
Tau	King-Sze	KST	Senior	11/28/2006	Discussion with G. Imberger on KPMG model.	0.7	\$250	\$175	A2
Tau	King-Sze	KST	Senior	11/28/2006	Review files related to KPMG model.	1.6	\$250	\$400	A2
Tau	King-Sze	KST	Senior	11/28/2006	Working on opening balance tie-out in KPMG model.	2.4	\$250	\$600	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2006	Discussion with S. Daniels to obtain an update relative to recent activity between Delphi and prospective buyers.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/29/2006	Updating client request list for the carve-out audit.	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	11/29/2006	Determine workpaper hierarchy regarding the documentation of the work on Opening Balance Sheet testing on the carve-out FS of Steering Division.	0.7	\$425	\$298	A2
Imberger	Guido	GI	Senior Manager	11/29/2006	Updating international scoping memo based on new information received.	0.9	\$425	\$383	A2
Imberger	Guido	GI	Senior Manager	11/29/2006	Prepare an audit strategy memorandum and attachments for the Saginaw carve-out audit.	1.9	\$425	\$808	A2
Tau	King-Sze	KST	Senior	11/29/2006	Working on KPMG model adjustments.	1.4	\$250	\$350	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/30/2006	Correspondence with E&Y Poland and E&Y Spain engagement team members relative to status of international audit instructions - timing of delivery, content, etc. for carve-out audit.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/30/2006	Discussion with J. Perkins related to remaining open tooling requests related to the Carve-out audit procedures.	0.8	\$425	\$340	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/30/2006	Comparison of Saginaw carve-out financial statement presentation to Catalyst financial statement presentation.	2.7	\$425	\$1,148	A2
Imberger	Guido	GI	Senior Manager	11/30/2006	Update Carve-out ASM with attachment regarding planning analytics, risk to be addressed during audit.	2.7	\$425	\$1,148	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2006	Meeting with P. O'toole to discuss tooling-related audit questions and allocations specific to the carve-out financial statement presentation.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2006	Review of KPMG latest draft of Saginaw carve-out financial statements.	3.1	\$425	\$1,318	A2
Imberger	Guido	GI	Senior Manager	12/1/2006	Comparing CADIZ and Livorno reversal of impairment in the KPMG carve-out model with the FAS 144 analysis 2005.	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	12/1/2006	Discussion with B. Prueter regarding the prepared request list on opening balance audit procedures to be performed on the Saginaw carve out audit.	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	12/1/2006	Preparing a list of requested information regarding opening balance testing of adjustments made to the Hyperion numbers in the course of the carve-out.	1.3	\$425	\$553	A2
Imberger	Guido	GI	Senior Manager	12/1/2006	Determining potential areas of necessary adjustments in the carve-out financials on the basis of the provided drafted version as of 12/31/2005.	2.3	\$425	\$978	A2
A2 Saginaw Carve-Out Project Total:						134.3		\$45,545	
A2 Project Total:						746.9		\$260,698	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tax - A3									
Blank	Jacob M.	JMB	Partner	10/30/2006	Calls w/Skadden - Call with Company regarding IRC Sections (l) 5 vs. (c) 6 - research on COD.	1.6	\$750	\$1,200	A3
Erickson	Karen M.	KME	Senior Manager	10/30/2006	Discussion with J. McBride and M. Frank regarding AP and limitations of program for tax basis in stock calculations.	0.2	\$600	\$120	A3
Frank	Michele L.	MLF	Senior Manager	10/30/2006	Misc. attribute profiler stock basis questions for J. McBride.	0.8	\$600	\$480	A3
Lee	Patrick	PL	Senior Manager	10/30/2006	Reviewing and Revising Workpapers Re: Stock Basis Deduction	1.6	\$600	\$960	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/30/2006	Discussion with P. Lee re: Medicare subsidy as an adjustment to stock basis.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/30/2006	Update entity organization history & related structure charts.	1.2	\$600	\$720	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/30/2006	Discussion with M. Frank re: attribute profiler software issue.	0.8	\$600	\$480	A3
Tucker	Howard J.	HJT	Partner	10/30/2006	Consultation in connection with IRC Section 382.	0.7	\$680	\$476	A3
Tucker	Howard J.	HJT	Partner	10/30/2006	Call with C. Gross, E. Sensenbrenner, W. Ward and J. Blank regarding NUBIG/NUBIL	1.1	\$680	\$748	A3
Ward	Richard D.	RDW	Principal	10/30/2006	Weekly update call with Delphi tax dept and the tax advisors	1.0	\$660	\$660	A3
Ward	Richard D.	RDW	Principal	10/30/2006	Prepare for call with C. Gross, E. Sensenbrenner, H. Tucker and J. Blank regarding NUBIG/NUBIL	0.3	\$660	\$198	A3
Ward	Richard D.	RDW	Principal	10/30/2006	Call with C. Gross, E. Sensenbrenner, H. Tucker and J. Blank regarding NUBIG/NUBIL	1.1	\$660	\$726	A3
Ward	Richard D.	RDW	Principal	10/30/2006	Review draft tax basis balance sheets	2.4	\$660	\$1,584	A3
Frank	Michele L.	MLF	Senior Manager	10/31/2006	Stock basis question for J. McBride.	0.3	\$600	\$180	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/31/2006	Stock basis: Identify & delete from attribute profiler superseded distributions information.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/31/2006	Stock basis: Run preliminary outside stock basis reports & review output for reasonableness.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/31/2006	Inside asset basis: Enter stock basis from attribute profiler report into tax basis balance sheets.	1.2	\$600	\$720	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mc Bride Jr.	James E.	JEM	Senior Manager	10/31/2006	Stock basis: Assist M. Wang of E&Y input cash distributions into attribute profiler software.	1.8	\$600	\$1,080	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/31/2006	Stock basis: Meeting with S. Gale, S. Avermov, and J. Moore to discuss approach with respect to contributions & distributions for stock basis calculation purposes.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/31/2006	Stock basis: Follow-up discussions regarding meeting with S. Gale, S. Avermov, and J. Moore to discuss approach with respect to contributions & distributions for stock basis calculation purposes.	0.8	\$600	\$480	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/31/2006	Stock basis: Assist M. Wang of E&Y input contributions/distributions into the attribute profiler software.	2.9	\$600	\$1,740	A3
Tosto	Cathy I.	CIT	Partner	10/31/2006	Discuss status with J. McBride on basis computations	0.4	\$660	\$264	A3
Wang	Michelle X.	MXW	Staff	10/31/2006	Entered contributions/distributions in Attribute Profiler.	2.7	\$264	\$713	A3
Wang	Michelle X.	MXW	Staff	10/31/2006	Prepared contributions/distributions Excel workpaper	4.6	\$264	\$1,214	A3
Ward	Richard D.	RDW	Principal	10/31/2006	Review tax basis balance sheets	1.2	\$660	\$792	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/1/2006	Meeting with M. Lewis, J. Moore, and R. Ward re: questions on inside balance sheet.	1.3	\$600	\$780	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/1/2006	Discussion with R. Ward re: his questions related to tax basis balance sheets.	1.6	\$600	\$960	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/1/2006	NUBIL: Meeting with M. Lewis & J. Moore of Delphi & R. Ward of E&Y to discuss questions regarding consolidated inside tax basis for purposes of determining NUBIL (questions related to accounts receivable and debt).	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/1/2006	NUBIL: Follow-up discussion with R. Ward regarding meeting with M. Lewis & J. Moore of Delphi & R. Ward of E&Y to discuss questions regarding consolidated inside tax basis for purposes of determining NUBIL.	0.8	\$600	\$480	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/1/2006	Discussion with R. Ward to update Richard on where we stand with respect to outside stock basis calculations & inside tax basis balance sheets.	2.3	\$600	\$1,380	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	11/1/2006	Follow-up discussions with J. McBride regarding data issues	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	11/1/2006	Discussion with R. Ward and J. McBride regarding data for attribute quantification	1.1	\$660	\$726	A3
Ward	Richard D.	RDW	Principal	11/1/2006	Discussions with S. Gale regarding project status, tax implications of tax basis balance sheet work	1.5	\$660	\$990	A3
Ward	Richard D.	RDW	Principal	11/1/2006	Work with M. Lewis and J. McBride on tax basis balance sheets	2.1	\$660	\$1,386	A3
Ward	Richard D.	RDW	Principal	11/1/2006	Work with J. McBride reviewing tax basis balance sheet, NUBIG/NUBIL analysis	3.7	\$660	\$2,442	A3
Frank	Michele L.	MLF	Senior Manager	11/2/2006	Basis study question for J. McBride.	0.3	\$600	\$180	A3
Hargrove	Jaime A.	JAH	Client Serving Associate	11/2/2006	Compliance investigation/assistance on code for the 2006 QIP Annual Certification by Tax Quality & Risk Management	0.6	\$152	\$91	A3
Liebman	Richard D.	RDL	Principal	11/2/2006	Stock basis study	0.3	\$660	\$198	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/2/2006	NUBIL: Meeting with S. Gale and S. Salrin of Delphi, Nicole, & Bill of Rothschild & R. Ward of E&Y to discuss proposed transaction with Appaloosa.	1.2	\$600	\$720	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/2/2006	NUBIL: Follow-up discussion with R. Ward regarding meeting with S. Gale and S. Salrin of Delphi, Nicole, & Bill of Rothschild & R. Ward of E&Y related to proposed transaction with Appaloosa..	0.7	\$600	\$420	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/2/2006	NUBIL: High level reconciliation of tax basis balance sheet with 10K for reasonableness.	1.2	\$600	\$720	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/2/2006	NUBIL: Revise separate company tax balance sheets to account for items discussed with Delphi.	1.4	\$600	\$840	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/2/2006	Discussions with M. Lewis, S. Gale, and R. Ward to discuss open issues on tax basis balance sheet & approach to estimate NUBIL.	2.9	\$600	\$1,740	A3
Ward	Richard D.	RDW	Principal	11/2/2006	Discuss NUBIL implications with S. Gale	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Principal	11/2/2006	Update H. Tucker on progress	0.4	\$660	\$264	A3
Ward	Richard D.	RDW	Principal	11/2/2006	Prepare for and participate in meeting with S. Salrin, S. Gale, and Rothschild regarding POR	1.8	\$660	\$1,188	A3
Ward	Richard D.	RDW	Principal	11/2/2006	Work with J. McBride and M. Lewis on tax basis balance sheet	3.7	\$660	\$2,442	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mc Bride Jr.	James E.	JEM	Senior Manager	11/3/2006	Tax basis balance sheet: Re-link consolidating balance sheet with separate company detail provided by Delphi.	2.1	\$600	\$1,260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/4/2006	NUBIL: Review linked consolidating tax basis balance sheet - take a stab at elimination entries.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/4/2006	NUBIL: Preparation of email to R. Ward regarding linked consolidating tax basis balance sheet - elimination entries.	0.3	\$600	\$180	A3
Blank	Jacob M.	JMB	Partner	11/6/2006	Nubil/Nubig Basis Conf Call.	2.9	\$750	\$2,175	A3
Mason	Robert J.	RJM	Partner	11/6/2006	Call with H. Tucker and J. Blank to discuss ability to compute NUBIG/NUBIL as of the close of the change date (as was done in PLR 200442011).	1.0	\$700	\$700	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/6/2006	Conf. call with H. Tucker, D. Kelley, C. Tosto, & R. Ward to discuss status of inside & outside basis studies & open items.	1.2	\$600	\$720	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/6/2006	Update list of open items.	0.5	\$600	\$300	A3
Tosto	Cathy I.	CIT	Partner	11/6/2006	Preparation of email related to tax basis balance sheets	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	11/6/2006	Follow-up discussion with J. McBride on open information	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	11/6/2006	Conference call with H. Tucker, R. Ward, J. Mc Bride and D. Kelly regarding status of attribute modeling	0.5	\$660	\$330	A3
Tucker	Howard J.	HJT	Partner	11/6/2006	Conf. call with J. McBride, D. Kelley, C. Tosto, & R. Ward to discuss status of inside & outside basis studies & open items.	1.2	\$680	\$816	A3
Tucker	Howard J.	HJT	Partner	11/6/2006	Call with R. Mason and J. Blank to discuss ability to compute NUBIG/NUBIL as of the close of the change date (as was done in PLR 200442011).	1.5	\$680	\$1,020	A3
Ward	Richard D.	RDW	Principal	11/6/2006	Call with J. Blank, H. Tucker and Mason regarding NUBIG/NUBIL issues	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Principal	11/6/2006	Call with H. Tucker, D. Kelley, C. Tosto and J. McBride to discuss tax basis information needs, review status of calculations	1.3	\$660	\$858	A3
Ward	Richard D.	RDW	Principal	11/6/2006	Weekly status update call requested by J. Whitson	1.3	\$660	\$858	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Lee	Patrick	PL	Senior Manager	11/7/2006	Review Basis Calculation Materials	1.3	\$600	\$780	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/7/2006	Meet with C. Tosto to discuss open issues on stock basis study & inside tax basis balance sheets.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/7/2006	Revise list of open issues.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/7/2006	Preparation of email to S. Gale re: list of open issues.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/7/2006	Begin list of assumptions for stock basis study.	0.9	\$600	\$540	A3
Tosto	Cathy I.	CIT	Partner	11/7/2006	Review with J. Mc Bride Delphi basis computations and discuss issues and develop gameplan	2.4	\$660	\$1,584	A3
Ward	Richard D.	RDW	Principal	11/7/2006	Follow up on basis calcs	0.9	\$660	\$594	A3
Lee	Patrick	PL	Senior Manager	11/8/2006	Review Stock Basis Workpapers.	1.1	\$600	\$660	A3
Lee	Patrick	PL	Senior Manager	11/8/2006	Conference with J. McBride re: Stock Basis Matters.	0.6	\$600	\$360	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/8/2006	Discussion with C. Tosto re: open items.	0.7	\$600	\$420	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/8/2006	Revise list of open items per C. Tosto's comments.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/8/2006	Discussion with H. Tucker & R. Ward re: list of open items.	0.7	\$600	\$420	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/8/2006	Meeting with S. Gale & M. Lewis of Delphi & C. Tosto of E&Y to discuss next steps with respect to stock basis study and inside tax basis balance sheets.	2.1	\$600	\$1,260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/8/2006	Preparation of email regarding revised APIC analysis to S. Gale.	0.6	\$600	\$360	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/8/2006	Attempt to break out components of adjustments to paid-in capital based on analysis prepared by J. Moore.	2.8	\$600	\$1,680	A3
Tosto	Cathy I.	CIT	Partner	11/8/2006	Call with H. Tucker and R. Ward on agenda for meeting with S. Gale.	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	11/8/2006	Review agenda materials for meeting with S. Gale on basis analysis	0.6	\$660	\$396	A3
Tosto	Cathy I.	CIT	Partner	11/8/2006	Meeting with S. Gale, M. Lewis and J. Mc Bride regarding basis study and prep.	3.4	\$660	\$2,244	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tucker	Howard J.	HJT	Partner	11/8/2006	Discussion with J. McBride & R. Ward re: list of open items.	0.7	\$680	\$476	A3
Tucker	Howard J.	HJT	Partner	11/8/2006	Call with C. Tosto and R. Ward on agenda for meeting with S. Gale.	0.3	\$680	\$204	A3
Tucker	Howard J.	HJT	Partner	11/8/2006	Correspondence regarding tax basis	0.8	\$680	\$544	A3
Ward	Richard D.	RDW	Principal	11/8/2006	Call with H. Tucker, C. Tosto and J. McBride to prepare for meeting with S. Gale	0.7	\$660	\$462	A3
Frank	Michele L.	MLF	Senior Manager	11/9/2006	Stock basis question re: the transfer of stock among members of a controlled (but not consolidated) group	0.3	\$600	\$180	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/9/2006	Stock basis & inside basis: Discussion with M. Lewis re: various issues related to stock basis study & inside tax basis balance sheets.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/9/2006	Stock basis & inside basis: Research re: the Taiyo Hawaii case.	1.5	\$600	\$900	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/9/2006	Stock basis: Discussion with C. Tosto re: stripping liquidated entities that don't tier up into any other entities from the basis study.	1.0	\$600	\$600	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/9/2006	Stock basis: Identify list of stripping liquidated entities that don't tier up into any other entities from the basis study & send to C. Tosto accordingly.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/9/2006	Stock basis: With respect to opening basis, prepare list of entities for which we need opening basis as of 1/1/99.	0.9	\$600	\$540	A3
Tosto	Cathy I.	CIT	Partner	11/9/2006	Discussion with J. Mc Bride on stock basis issues	0.7	\$660	\$462	A3
Tosto	Cathy I.	CIT	Partner	11/9/2006	Preparation with D. Kelley for meeting with J. Whitson and D. Kelley to discuss various issues around the bankruptcy	1.1	\$660	\$726	A3
Tosto	Cathy I.	CIT	Partner	11/9/2006	Meeting with J. Whitson and D. Kelley to discuss various issues around the bankruptcy	1.9	\$660	\$1,254	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/11/2006	Tax basis balance sheet: Determine adjustments for investments in foreign subs.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/11/2006	Tax basis balance sheet: Link consolidating strips with separate company adjustment tab.	0.8	\$600	\$480	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/11/2006	Tax basis balance sheet: Link consolidating balance sheet to revised excel file received from M. Lewis.	2.8	\$600	\$1,680	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mc Bride Jr.	James E.	JEM	Senior Manager	11/13/2006	Discussion with C. Tosto re: consolidating balance sheet & open issues re stock basis.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/13/2006	Create chart of excluded entities for stock basis.	0.4	\$600	\$240	A3
Poon	Torsdon D.	TDP	Partner	11/13/2006	Discussions w/ J. McBride re: intercompany transaction and impact on stock basis	1.0	\$700	\$700	A3
Tosto	Cathy I.	CIT	Partner	11/13/2006	Draft email to S. Gale regarding stock basis info needed from GM.	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	11/13/2006	Review list of entities that need stock basis from GM.	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	11/13/2006	Discuss status of tax basis balance sheets with J. McBride	0.6	\$660	\$396	A3
Blank	Jacob M.	JMB	Partner	11/14/2006	Update conference call w/client & Skadden.	1.4	\$750	\$1,050	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/14/2006	Inside tax basis: Preparation of email to C. Tosto, H. Tucker & R. Ward re: latest iteration of consolidating tax basis balance sheet.	1.1	\$600	\$660	A3
Tosto	Cathy I.	CIT	Partner	11/14/2006	Discussion as to status with H. Tucker and R. Ward	0.4	\$660	\$264	A3
Tucker	Howard J.	HJT	Partner	11/14/2006	Discussion as to status with C. Tosto and R. Ward.	0.4	\$680	\$272	A3
Tucker	Howard J.	HJT	Partner	11/14/2006	Correspondence regarding NUBIL tax basis	1.8	\$680	\$1,224	A3
Ward	Richard D.	RDW	Principal	11/14/2006	Weekly update conference call, discussion of NUBIL/NUBIG issues	0.6	\$660	\$396	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/15/2006	Stock basis study: Research re Taiyo Hawaii case.	0.8	\$600	\$480	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/15/2006	Inside basis: Preparation of email to S. Gale of Delphi re status of internal balance sheets.	0.9	\$600	\$540	A3
Hargrove	Jaime A.	JAH	Client Serving Associate	11/16/2006	Noncompliance QIP engagement investigation	0.4	\$152	\$61	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/16/2006	Stock basis: Complete review of the Taiyo Hawaii case re debt v. equity treatment of intercompany advances.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/16/2006	Stock basis: Update assumptions to address treatment of intercompany accounts as equity.	0.7	\$600	\$420	A3
Blank	Jacob M.	JMB	Partner	11/17/2006	Consultation in connection with IRC Section 382 and NUBIL.	1.1	\$750	\$825	A3
Ward	Richard D.	RDW	Principal	11/19/2006	Review analysis regarding U.S. Air proposal	0.8	\$660	\$528	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blank	Jacob M.	JMB	Partner	11/27/2006	Consultation in connection with IRC Section 382 and NUBIL.	1.0	\$750	\$750	A3
Tucker	Howard J.	HJT	Partner	11/27/2006	Correspondence regarding NUBIL.	1.8	\$680	\$1,224	A3
Ward	Richard D.	RDW	Principal	11/27/2006	Call with J. McBride relative to tax basis project status	0.4	\$660	\$264	A3
Ward	Richard D.	RDW	Principal	11/27/2006	Weekly project status update call	1.1	\$660	\$726	A3
A3 Project Total:						<u>135.7</u>		<u>\$83,335</u>	
Furukawa Wiring 1065 - A4									
Donahue	Robert M.	RMD	Senior Manager	6/28/2006	Meeting with Delphi domestic tax group to discuss scope of engagement	0.6			A4
Donahue	Robert M.	RMD	Senior Manager	6/28/2006	Prepare client assistance package; email to client accordingly.	0.4			A4
Donahue	Robert M.	RMD	Senior Manager	7/5/2006	Review client workpapers	0.8			A4
Donahue	Robert M.	RMD	Senior Manager	7/12/2006	Telephone call from client to discuss workpapers	0.4			A4
Donahue	Robert M.	RMD	Senior Manager	7/18/2006	Prepare engagement letter	0.7			A4
Donahue	Robert M.	RMD	Senior Manager	7/21/2006	Prepare Furukawa tax returns	0.6			A4
Donahue	Robert M.	RMD	Senior Manager	7/25/2006	Revise returns, email to client accordingly.	1.6			A4
Donahue	Robert M.	RMD	Senior Manager	7/25/2006	Discuss revised returns with client.	0.4			A4
Donahue	Robert M.	RMD	Senior Manager	8/1/2006	Revise returns based on client discussions; email to client for further review	0.5			A4
Donahue	Robert M.	RMD	Senior Manager	8/7/2006	Complete returns; send to processing accordingly.	1.8			A4
						<u>7.8</u>		<u>\$3,000</u>	
Ashimori Form 1065 - A5									
Donahue	Robert M.	RMD	Senior Manager	6/28/2006	Meeting with Delphi domestic tax group to discuss scope of engagement.	0.4			A5
Donahue	Robert M.	RMD	Senior Manager	6/28/2006	Prepare client assistance package; email to client accordingly.	0.6			A5
Donahue	Robert M.	RMD	Senior Manager	7/5/2006	Review client workpapers.	1.1			A5
Donahue	Robert M.	RMD	Senior Manager	7/5/2006	Prepare Ashimori returns.	1.9			A5

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Donahue	Robert M.	RMD	Senior Manager	7/18/2006	Prepare engagement letter.	0.7			A5
Donahue	Robert M.	RMD	Senior Manager	8/3/2006	Update returns for fixed assets.	1.6			A5
Donahue	Robert M.	RMD	Senior Manager	8/7/2006	Complete Ashimori returns.	3.1			A5
Donahue	Robert M.	RMD	Senior Manager	8/7/2006	Discuss completed Ashimori returns with client.	0.7			A5
Donahue	Robert M.	RMD	Senior Manager	8/18/2006	Telephone call from client to discuss open items.	0.4			A5
Donahue	Robert M.	RMD	Senior Manager	8/24/2006	Complete returns; send to processing accordingly.	1.1			A5
						<u>11.6</u>		<u>\$5,000</u>	
Form 1120 MobileAria - A6									
Donahue	Robert M.	RMD	Senior Manager	6/30/2006	Prepare client assistance package; email to client accordingly.	0.5			A6
Donahue	Robert M.	RMD	Senior Manager	8/25/2006	Review trial balance.	0.9			A6
Donahue	Robert M.	RMD	Senior Manager	8/25/2006	Set up compliance files.	0.6			A6
Donahue	Robert M.	RMD	Senior Manager	8/28/2006	Review client and prior preparer workpapers; send email to client accordingly.	1.2			A6
Olson	William A.	WAO	Staff	9/6/2006	Preparing form 1120 for Mobilearia	7.0			A6
Donahue	Robert M.	RMD	Senior Manager	9/7/2006	Review client responses.	0.3			A6
Donahue	Robert M.	RMD	Senior Manager	9/7/2006	Prepare list of open items.	0.3			A6
Olson	William A.	WAO	Staff	9/7/2006	Preparing form 1120 for Mobilearia	1.1			A6
Olson	William A.	WAO	Staff	9/8/2006	Continue preparing form 1120 for Mobilearia	3.4			A6
Donahue	Robert M.	RMD	Senior Manager	9/11/2006	Review first draft of returns	3.6			A6
Olson	William A.	WAO	Staff	9/11/2006	Continue preparing form 1120 for Mobilearia	1.9			A6
Olson	William A.	WAO	Staff	9/14/2006	Continue preparing form 1120 for Mobilearia	1.6			A6
Donahue	Robert M.	RMD	Senior Manager	9/15/2006	Complete review and send to processing accordingly.	0.3			A6
Donahue	Robert M.	RMD	Senior Manager	9/15/2006	Call re California estimates.	0.2			A6
Donahue	Robert M.	RMD	Senior Manager	9/22/2006	Prepare engagement letter	0.8			A6

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Donahue	Robert M.	RMD	Senior Manager	9/22/2006	Prepare billing analysis	0.7			A6
Donahue	Robert M.	RMD	Senior Manager	10/31/2006	Revise engagement letter	0.7			A6
Donahue	Robert M.	RMD	Senior Manager	11/21/2006	Prepare confidentiality waiver letter for review of returns by E&Y Canada	0.9			A6
A6 Project Total:						26.0		\$9,000	
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with A. Krabill regarding Delphi - Summary of Prior Weeks T&E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with M. Hatzfeld regarding Late September Time Submissions for M. Pritchard.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with S. Pacella and J. Simpson regarding Final September Invoice inquiry.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with J. Simpson regarding feedback on prior weeks T&E.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Review Final September Invoice for inquiry from S. Pacella and J. Simpson.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Review of prior week's T&E for feedback to J. Simpson regarding description quality.	1.1	\$125	\$138	
Harbaugh	James M.	JMH	Senior	10/30/2006	Accumulation of information related to preparation of fee application.	0.1	\$225	\$23	
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Accumulation of information related to preparation of fee application.	0.2	\$425	\$85	
Tanner	Andrew J.	AJT	Senior Manager	10/30/2006	Meeting with S. Pacella and K. Cash to discuss/prepare additional billings for September	0.4	\$475	\$190	
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Correspondence with J. Simpson regarding positive feedback regarding team's T&E descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Review Delphi October T&E from V. Singleton; format accordingly for access database import.	0.3	\$125	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Correspondence with J. Simon regarding Delphi/Legal Cost Control.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Preparation of October Access database for bankruptcy billing process.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Update MASTER Employees and MASTER Code Combo for October invoice.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Begin formatting October invoice per Court requirements.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Preparation of emails regarding Delphi October 27th Weekend T&E Feedback to engagement team.	1.4	\$125	\$175	
Harbaugh	James M.	JMH	Senior	10/31/2006	Accumulation of information related to preparation of fee application.	0.1	\$225	\$23	
Tau	King-Sze	KST	Senior	10/31/2006	Discussion with H. Aquino regarding the Bankruptcy Court time reporting requirements.	0.3	\$250	\$75	
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Preparation of emails regarding October Time Descriptions.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Continue formatting October invoice per Court requirements.	3.1	\$125	\$388	
Tosto	Cathy I.	CIT	Partner	11/1/2006	Prepare billing analysis for client	0.4	\$525	\$210	
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Review Updated Delphi outstanding invoice analysis per B. Hamblin.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Update October invoice for Delphi October Time Descriptions received.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Continue formatting October invoice per Court requirements.	2.8	\$125	\$350	
Barwin	Kristen N.	KNB	Staff	11/2/2006	Accumulation of information related to preparation of fee application	0.6	\$200	\$120	
Asher	Kevin F.	KFA	Partner	11/3/2006	Accumulation of information related to preparation of fee application.	1.1	\$700	\$770	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Chamorro	Destiny D.	DDC	Staff	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Craig	Tashawna N.	TNC	Staff	11/3/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Harbaugh	James M.	JMH	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.3	\$225	\$68	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Henning	Jeffrey M.	JMH	Partner	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$525	\$315	
Horner	Kevin John	KJH	Staff	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Kearns	Matthew R.	MRK	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Krabbill	Aaron J.	AJK	Senior Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Marold	Erick W.	EWM	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Pacella	Shannon M.	SMP	Manager	11/3/2006	Attend meeting with K. Cash and J. Piazza to discuss September out of scope hours invoice.	0.6	\$300	\$180	
Pacella	Shannon M.	SMP	Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Peterson	Christopher A.	CAP	Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Pikos	Matthew C.	MCP	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Ranney	Amber C.	ACR	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Rothmund	Mario Valentin	MVR	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.8	\$225	\$180	
Saimoua	Omar Issam	OIS	Staff	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Schwandt	Lisa N.	LNS	Staff	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Sheckell	Steven F.	SFS	Partner	11/3/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.7	\$425	\$298	
Stille	Mark Jacob	MJS	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	
Tanner	Andrew J.	AJT	Senior Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$475	\$285	
Tau	King-Sze	KST	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	11/4/2006	Work on October 06 EXHIBIT D.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	11/5/2006	Work on October 06 EXHIBIT D.	2.8	\$125	\$350	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with A. Krabill regarding October Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with J. Simon regarding Delphi - E&Y Uploading of Fee Data and Monthly Statements.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with M. Boehm regarding missing October Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with M. Stille regarding October Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with S. Rai regarding Delphi Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Update October Time Description on Exhibit D based on incoming emails.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Run EY Biller report to capture new descriptions for October invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Preparation of October 06 EXHIBIT D (TSRS Time) for S. Pacella.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Preparation of October 06 EXHIBIT D (Tax Time) for J. Hegelmann and C. Tosto.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Work on October 06 EXHIBIT D.	1.2	\$125	\$150	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/6/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with A. Krabill regarding October Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with J. Simon regarding LCC submissions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with J. Simpson regarding October 06 EXHIBIT D.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Run new EY Biller report to capture new descriptions for October invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Discuss Bankruptcy Court time reporting guidelines with N. Yang.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Work on October 06 EXHIBIT D.	1.6	\$125	\$200	
Simpson	Jamie	JS	Senior Manager	11/7/2006	Review of October invoice for bankruptcy court.	3.3	\$425	\$1,403	
Yang	Jinglu	JY	Senior	11/7/2006	Bankruptcy time reporting training with H. Aquino	0.4	\$225	\$90	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Call with J. Simon for attempt to contact J. Sykes from LCC.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Correspondence with D. Chamarro regarding Saginaw Reclass on October invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Correspondence with J. Simpson regarding IT reclass on August invoice to advisory code per S. Pacella.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Correspondence with B. Hamblin regarding Delphi Payment of \$374,342.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Correspondence with V. Singleton regarding Delphi August Invoice.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Preparation of emails to various individuals regarding missing October Expense Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Update October expenses with new October Expense Descriptions received.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Conference call with J. Sykes and J. Simon regarding LCC.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Update October Time Description on Exhibit D based on incoming emails.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Conference call with S. Pacella and J. Simpson regarding OOS IT time on October invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Submission to LCC based on call with J. Sykes and J. Simon.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Work on updates to October 06 EXHIBIT D per S. Pacella and J. Simpson.	1.6	\$125	\$200	
Pacella	Shannon M.	SMP	Manager	11/8/2006	Meeting with J. Simpson and H. Aquino to discuss TSRS out of scope hours on October invoice.	0.4	\$300	\$120	
Pacella	Shannon M.	SMP	Manager	11/8/2006	Review time submitted detail for October to identify out of scope hours for additional billing.	0.9	\$300	\$270	
Simpson	Jamie	JS	Senior Manager	11/8/2006	Review of TSRS IT Remediation detail for October bill.	0.8	\$425	\$340	
Simpson	Jamie	JS	Senior Manager	11/8/2006	Review of October invoice.	1.2	\$425	\$510	
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Correspondence with J. Simpson regarding October 06 EXHIBIT D.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Correspondence with S. Pacella regarding October 06 Revised IT Remediation.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Correspondence with A. Krabill regarding October Time Descriptions.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Correspondence with J. Hegelmann and J. Simpson regarding October 06 EXHIBIT D (Tax Time).	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Update October expenses with new October Expense Descriptions received.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Update October 06 Exhibit D per J. Simpson's comments.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Correspondence with K. Schaffer, B. Hamblin and S. Sheckell regarding Wire Details - Delphi Payment.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Preparation of October Audit Time By Division - to Identify OOS time per J. Simpson.	1.1	\$125	\$138	
Hegelmann	Julie Ann	JAH	Senior	11/9/2006	Review October invoice tax time.	0.4	\$250	\$100	
Sheckell	Steven F.	SFS	Partner	11/9/2006	Research and communication regarding payment of open invoices with corporate accounting	0.7	\$525	\$368	
Simpson	Jamie	JS	Senior Manager	11/9/2006	Review of October invoice.	0.6	\$425	\$255	
Yang	Jinglu	JY	Senior	11/9/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Communication with M. Hatzfeld and N. Miller regarding October Audit Time By Division - Identify OOS for Packard.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Correspondence with B. Hamblin regarding Wire Details - Delphi Payment.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Preparation of October Audit Time By Division - Packard.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Review tax comments on October invoice per C. Tosto.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Work on October 06 EXHIBIT D (carry-over from 11.4.06).	1.0	\$125	\$125	
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate Manager	11/10/2006	Uploading of invoices to SIM's database.	1.3	\$125	\$163	
Boehm	Michael J.	MJB		11/10/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Chamarro	Destiny D.	DDC	Staff	11/10/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Ford	David Hampton	DHF	Staff	11/10/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Gerber	Katherine A.	KAG	Senior	11/10/2006	Accumulation of information related to preparation of the fee application	0.5	\$275	\$138	
Harbaugh	James M.	JMH	Senior	11/10/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Horner	Kevin John	KJH	Staff	11/10/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Kearns	Matthew R.	MRK	Senior	11/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Krabbill	Aaron J.	AJK	Senior Manager	11/10/2006	Accumulation of information related to preparation of fee application.	0.7	\$425	\$298	
Marold	Erick W.	EWM	Senior	11/10/2006	Accumulation of information related to preparation for fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	11/10/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Peterson	Christopher A.	CAP	Manager	11/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Ranney	Amber C.	ACR	Senior	11/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Rothmund	Mario Valentin	MVR	Senior	11/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Saimoua	Omar Issam	OIS	Staff	11/10/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Schwandt	Lisa N.	LNS	Staff	11/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Sheckell	Steven F.	SFS	Partner	11/10/2006	Accumulation of information related to preparation of fee application.	1.1	\$525	\$578	
Simpson	Jamie	JS	Senior Manager	11/10/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Senior	11/10/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	11/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$475	\$190	
Tosto	Cathy I.	CIT	Partner	11/10/2006	Work on October billing analysis	0.9	\$525	\$473	
Aquino	Heather	HRA	Client	11/13/2006	Correspondence with A. Ranney regarding procedures explained regarding time reporting for N. Yang.	0.1	\$125	\$13	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Correspondence with J. Simon regarding "Bad Invoice Submitted" to LCC.	0.1	\$125	\$13	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Correspondence with J. Sykes regarding Delphi Corporation invoices submitted to LCC.	0.1	\$125	\$13	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Follow-up correspondence with M. Hatzfeld, J. Simpson and A. Krabill regarding October Audit Time By Division - Identify OOS.	0.1	\$125	\$13	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Correspondence with B. Hamblin regarding Bankruptcy Time & Expense reporting parameters.	0.2	\$125	\$25	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Correspondence with S. Sheckell, K. Asher and B. Hamblin regarding payment received.	0.3	\$125	\$38	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Update Exhibit E based on J. Simpson's comments.	0.7	\$125	\$88	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Update October invoice for additional OOS for divisions.	0.7	\$125	\$88	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Review time charged for Week Ending 11.10.06 to note inadequate descriptions for compliance with bankruptcy court requirements.	0.8	\$125	\$100	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Preparation of emails to individuals regarding Delphi Week Ending 11.10.06 - Time Description Feedback.	1.2	\$125	\$150	
Aquino	Heather	HRA	Serving Associate						
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/13/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Simpson	Jamie	JS	Senior Manager	11/13/2006	Review of Exhibit E for October invoice.	0.6	\$425	\$255	
Aquino	Heather	HRA	Client	11/14/2006	Correspondence with K. Horner regarding reclass.	0.1	\$125	\$13	
Aquino	Heather	HRA	Serving Associate						

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with J. Simpson and B. Hamblin regarding Bankruptcy Time & Expense reporting parameters.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with J. Simpson regarding OOS Time for ACS and E&C - Explanations.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with J. Simon regarding LCC issue surrounding fixed fee portion of invoices.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with J. Simpson regarding October 06 EXHIBIT D.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Follow-up with individuals regarding October missing Time Descriptions.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with B. Hamblin, V. Singleton and J. Simpson regarding Delphi T&E, codes not included - additional time identified.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Identify Late Time charged for October and review if any can be billed OOS.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Update October invoice for new tax time identified.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Update October invoice for additional OOS for divisions.	1.4	\$125	\$175	
Imberger	Guido	GI	Senior Manager	11/14/2006	Review of time incurred in October to identify Saginaw out-of-scope time for invoice purposes.	0.4	\$425	\$170	
Kearns	Matthew R.	MRK	Senior	11/14/2006	Reviewing time charged to E&C audit code in October, to determine Out of Scope billing for audit fee on October invoice.	0.8	\$275	\$220	
Simpson	Jamie	JS	Senior Manager	11/14/2006	Review of October invoice.	1.3	\$425	\$553	
Aquino	Heather	HRA	Client Serving Associate	11/15/2006	Correspondence with M. Hatzfeld regarding OOS time for Saginaw to be included in October invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/15/2006	Revisions to October invoice.	0.9	\$125	\$113	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	11/15/2006	Review of October invoice.	0.7	\$425	\$298	
Aquino	Heather	HRA	Client	11/16/2006	Correspondence with S. Sheckell and J. Simpson regarding October invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Serving Associate	11/16/2006	Prepare October invoice containing S. Sheckell's comments for J. Simpson and J. Henning.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client	11/16/2006	Correspondence with M. Kearns regarding October invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Serving Associate	11/16/2006	Provide October invoice to S. Sheckell for his review.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client	11/16/2006	Correspondence with B. Hamblin regarding payments issued and application of those payments accordingly.	0.4	\$125	\$50	
Aquino	Heather	HRA	Serving Associate	11/16/2006	Meeting with S. Sheckell, J. Simpson and J. Henning regarding October invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client	11/16/2006	Revisions to October invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Serving Associate	11/16/2006	Accumulation of information related to preparation of fee application.	1.2	\$125	\$150	
Henning	Jeffrey M.	JMH	Partner	11/16/2006	Accumulation of information related to preparation of fee application.	0.4	\$525	\$210	
Henning	Jeffrey M.	JMH	Partner	11/16/2006	Compilation and review of October invoice.	0.7	\$525	\$368	
Kearns	Matthew R.	MRK	Senior	11/16/2006	E&C - Reviewing October Out of Scope billing schedule for audit fee to verify reasonableness for October invoice.	0.4	\$275	\$110	
Sheckell	Steven F.	SFS	Partner	11/16/2006	Review October monthly invoice for submission to court	3.6	\$525	\$1,890	
Simpson	Jamie	JS	Senior Manager	11/16/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Simpson	Jamie	JS	Senior Manager	11/16/2006	Discussion with J. Henning and S. Sheckell regarding October invoice.	0.9	\$425	\$383	
Simpson	Jamie	JS	Senior Manager	11/16/2006	Review of October invoice.	2.3	\$425	\$978	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	11/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Boehm	Michael J.	MJB	Manager	11/17/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Harbaugh	James M.	JMH	Senior	11/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Horner	Kevin John	KJH	Staff	11/17/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Imberger	Guido	GI	Senior Manager	11/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Kearns	Matthew R.	MRK	Senior	11/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Krabbill	Aaron J.	AJK	Senior Manager	11/17/2006	Accumulation of information related to preparation of fee application.	0.7	\$425	\$298	
Marold	Erick W.	EWM	Senior	11/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Miller	Nicholas S.	NSM	Manager	11/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Nicol	Jeremy M.	JMN	Staff	11/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Peterson	Christopher A.	CAP	Manager	11/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Rothmund	Mario Valentin	MVR	Senior	11/17/2006	Accumulation of information related to preparation of fee application.	1.1	\$225	\$248	
Schwandt	Lisa N.	LNS	Staff	11/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Sheckell	Steven F.	SFS	Partner	11/17/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Emma-Rose S.	ESS	Staff	11/17/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Stille	Mark Jacob	MJS	Senior	11/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Tanner	Andrew J.	AJT	Senior Manager	11/17/2006	Accumulation of information related to preparation of fee application.	0.3	\$475	\$143	
Henning	Jeffrey M.	JMH	Partner	11/19/2006	Review of Delphi time charged for month of October.	0.7	\$525	\$368	
Boehm	Michael J.	MJB	Manager	11/20/2006	Discussed out-of-scope items for October invoice with J. Simpson.	0.3	\$300	\$90	
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Review of Delphi time charged in October.	2.3	\$525	\$1,208	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Discussion with team members regarding review of Delphi time charged in October.	0.9	\$525	\$473	
Imberger	Guido	GI	Senior Manager	11/20/2006	Review of Saginaw hours detail for out of scope hours for October invoice purposes.	1.1	\$425	\$468	
Sheckell	Steven F.	SFS	Partner	11/20/2006	Review of October invoice for submission to court	0.5	\$525	\$263	
Sheckell	Steven F.	SFS	Partner	11/20/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Jamie	JS	Senior Manager	11/20/2006	Discussion with J. Henning regarding October invoice.	0.7	\$425	\$298	
Simpson	Jamie	JS	Senior Manager	11/20/2006	Review of October invoice for bankruptcy court.	3.4	\$425	\$1,445	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with J. Simon regarding DELPHI: Third Interim Fee Applications.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with C. Tosto regarding H. Tucker's late October time entries to be included on October invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with J. Simpson and C. Tosto regarding October Paris Time.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with V. Singleton regarding Final October Invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with J. Henning regarding Saginaw OOS time.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with M. Hatzfeld regarding Final October Invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with S. Sheckell regarding Final October Invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with team regarding Delphi October Reclasses.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with J. Simpson regarding Final October Invoice.	0.7	\$125	\$88	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Preparation of billing summary for October invoice.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Foot October invoice for finalization.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Revisions to October invoice per J. Simpson, S. Sheckell, J. Henning and M. Hatzfeld.	1.8	\$125	\$225	
Asher	Kevin F.	KFA	Partner	11/21/2006	Accumulation of information related to preparation of fee application.	1.1	\$700	\$770	
Boehm	Michael J.	MJB	Manager	11/21/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Harbaugh	James M.	JMH	Senior	11/21/2006	Accumulation of information related to preparation of fee application.	0.2	\$225	\$45	
Henning	Jeffrey M.	JMH	Partner	11/21/2006	Conf. call with J. Simpson and H. Aquino re: Delphi billing for month of October	0.5	\$525	\$263	
Schwandt	Lisa N.	LNS	Staff	11/21/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Simpson	Jamie	JS	Senior Manager	11/21/2006	Review of October invoice for bankruptcy court.	2.4	\$425	\$1,020	
Aquino	Heather	HRA	Client Serving Associate	11/22/2006	Correspondence with V. Singleton regarding October invoice.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	11/22/2006	Accumulation of information related to preparation of fee application.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	11/22/2006	Preparation of timekeeper summary for October invoice.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	11/22/2006	Work on 3rd interim fee application.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	11/22/2006	Preparation of September invoice package for all interested parties.	1.8	\$125	\$225	
Peterson	Christopher A.	CAP	Manager	11/22/2006	Accumulation of information related to preparation of fee application.	0.2	\$300	\$60	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	11/22/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Correspondence with LCC regarding Bad Invoice Submitted.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Correspondence with J. Simon, S. Sheckell and N. Alexander regarding Delphi Hearing on Thursday 11/30/06.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with S. Sheckell, R. Miller and J. Simon regarding Hearing on Thursday 11/30/06.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with V. Singleton regarding Delphi T&E	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Review November T&E for Delphi for T&E Feedback to individuals.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Preparation of emails regarding Delphi - T&E Feedback.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with G. Walters regarding URGENT - Prior Delphi Invoices for hearing on 11/30/2006.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with J. Simon and S. Sheckell regarding [Delphi] - Third Fee Application.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with M. Jones regarding Channel 2 post-bankruptcy billing files for Hearing on Thursday 11/30/06 per R. Miller.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with S. Sheckell, R. Miller and J. Simon regarding Hearing on Thursday 11/30/06.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Work on revisions to Third Interim Fee Application per J. Simon.	1.9	\$125	\$238	
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Distribution of November invoice to client.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with J. Simon and S. Sheckell regarding Third Interim Fee Application.	1.2	\$125	\$150	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	11/30/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Sheckell	Steven F.	SFS	Partner	11/30/2006	Review interim fee application for submission to court	3.3	\$525	\$1,733	
Aquino	Heather	HRA	Client	12/1/2006	Correspondence with V. Singleton regarding Delphi November Time Detail.	0.2	\$125	\$25	
Aquino	Heather	HRA	Serving Associate	12/1/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client	12/1/2006	Accumulation of information related to preparation of fee application (week beginning 10/30).	1.4	\$125	\$175	
Barwin	Kristen N.	KNB	Serving Associate	12/1/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Hatzfeld Jr.	Michael J.	MJH	Staff	12/1/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Horner	Kevin John	KJH	Senior Manager	12/1/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Imberger	Guido	GI	Staff	12/1/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Krabill	Aaron J.	AJK	Senior Manager	12/1/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Marold	Erick W.	EWM	Senior	12/1/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	12/1/2006	Accumulation of information related to preparation of fee application.	0.2	\$300	\$60	
Pacella	Shannon M.	SMP	Manager	12/1/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Peterson	Christopher A.	CAP	Manager	12/1/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Ranney	Amber C.	ACR	Senior	12/1/2006	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Rothmund	Mario Valentin	MVR	Senior	12/1/2006	Accumulation of information related to preparation of fee application.	1.1	\$225	\$248	
Saimoua	Omar Issam	OIS	Staff	12/1/2006	Accumulation of information related to preparation of fee application.	0.8	\$200	\$160	
Schwandt	Lisa N.	LNS	Staff	12/1/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	12/1/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Simpson	Jamie	JS	Senior Manager	12/1/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Senior	12/1/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Stille	Mark Jacob	MJS	Senior	12/1/2006	Time spent Reclassing time to the advisory code.	2.1	\$225	\$473	
Tanner	Andrew J.	AJT	Senior Manager	12/1/2006	Accumulation of information related to preparation of fee application.	0.7	\$475	\$333	
Tau	King-Sze	KST	Senior	12/1/2006	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Fee Application Preparation Total:						<u>170.3</u>		<u>\$44,445</u>	

Exhibit D
Delphi Corporation
Summary of 2006 Fees by Professional
For the Period December 2, 2006 through December 29, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Imberger	Guido	GI	Senior Manager	12/2/2006	Saginaw - Review AP and accrued liabilities workpapers.	0.7			A1
Imberger	Guido	GI	Senior Manager	12/2/2006	Review of General Ledger for Saginaw as of 6/30 and 9/30.	0.7			A1
Imberger	Guido	GI	Senior Manager	12/2/2006	Saginaw - Review of prepaid assets, in particular supplier deposits.	0.8			A1
Imberger	Guido	GI	Senior Manager	12/2/2006	Saginaw - Review of inventory workpapers.	1.4			A1
Imberger	Guido	GI	Senior Manager	12/2/2006	Saginaw - Review of fixed assets workpaper's.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/3/2006	Preparing documents for presentation at the European Interim Closing Meeting.	3.1			A1
Pacella	Shannon M.	SMP	Manager	12/3/2006	Updated Planning Memo to include changes in the scope of procedures for inclusion in the AWS file.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	12/4/2006	Coordination of Delphi PRA Meeting per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/4/2006	Correspondence with M. Sakowski regarding Updated MAC Addresses	0.3			A1
Barber	Keith A.	KAB	Senior	12/4/2006	SAP/JE - Updated logic and filters for Company Code 1220/1230 for Q3 JE CAAT.	2.4			A1
Barber	Keith A.	KAB	Senior	12/4/2006	SAP/JE - Execution of Updated logic and filters for Company Code 2800 for Q3 JE CAAT.	2.9			A1
Barber	Keith A.	KAB	Senior	12/4/2006	SAP/JE - Updated logic and filters for Company Code 2800 for Q3 JE CAAT.	4.3			A1
Barwin	Kristen N.	KNB	Staff	12/4/2006	E&S - Meet with K. Bellis regarding Accounts Payable	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	12/4/2006	E&S - Review and reperform fixed asset control testing	1.1			A1
Barwin	Kristen N.	KNB	Staff	12/4/2006	E&S - Create Open Items List	1.2			A1
Barwin	Kristen N.	KNB	Staff	12/4/2006	E&S - Meet with E. Marold regarding open items in E&S interim audit	1.2			A1
Barwin	Kristen N.	KNB	Staff	12/4/2006	E&S - Review and reperform management's testing of financial close process	2.8			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	Corporate Interim - Review of documentation related to KECP accrual.	1.8			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	International Audit Coordination - E-mailed control deficiency tracking template to B. Welsh.	0.3			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	DPSS Interim - Call with J. Harbaugh related to AR confirmation procedures	0.3			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	DPSS Interim - Review of AR confirmation procedures	1.1			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	E&S Interim - Discussed management testing of fixed assets with K. Barwin	0.2			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	E&S Interim - Correspondence with M. Wilkes regarding management testing of fixed assets	0.3			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	E&S Interim - Discussed open items in management testing with K. Barwin.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	E&S Interim - Status update call with M. McWhorter	0.4			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	E&S Interim - Met with E. Marold to discuss Workstream inventory costing procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	E&S Interim - Reviewed management testing of fixed assets.	1.7			A1
Cash	Kevin L.	KLC	Partner	12/4/2006	Review of IT General Controls working papers	5.8			A1
Chammaro	Destiny D.	DDC	Staff	12/4/2006	Steering-Meet with D. Gustin to discuss open items relating to Accounts Receivable.	0.6			A1
Chammaro	Destiny D.	DDC	Staff	12/4/2006	Steering-Meet with B. Prueter to discuss open items relating to interim work.	0.7			A1
Chammaro	Destiny D.	DDC	Staff	12/4/2006	Steering-Roundtrip travel time to Saginaw to perform interim procedures for the Steering Division.	1.1			A1
Chammaro	Destiny D.	DDC	Staff	12/4/2006	Steering-Worked on completing review notes relating to interim work for inventory.	1.6			A1
Chammaro	Destiny D.	DDC	Staff	12/4/2006	Steering-Worked on completing review notes relating to interim work for fixed assets.	3.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	12/4/2006	Steering-Worked on completing review notes relating to interim work for accounts receivable.	4.1			A1
Gerber	Katherine A.	KAA	Senior	12/4/2006	T&I - Follow-up on open items relating to warranty reserve	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/4/2006	E&C - Interim substantive procedures.	8.8			A1
Hegelmann	Julie Ann	JAH	Senior	12/4/2006	Preparation of e-mail to J. Erickson and R. Patel re: 2006 Worldwide corporation tax guide	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	12/4/2006	Search E&Y databases for summary tool of 2006 worldwide tax rates	0.7			A1
Horner	Kevin John	KJH	Staff	12/4/2006	Packard Interim: completed synchronization of the AWS file to the server for the Packard engagement	0.4			A1
Horner	Kevin John	KJH	Staff	12/4/2006	Packard Interim: discussed inventory PBC listing with M. Pikos.	0.4			A1
Horner	Kevin John	KJH	Staff	12/4/2006	T&I Interim: sent request to J. Sienkiewicz to receive shipping and receiving documentation for cut off testing for the Moraine locations	0.3			A1
Horner	Kevin John	KJH	Staff	12/4/2006	T&I Interim: completed the application controls summary matrix for the T&I division per request of M. Boehm.	1.6			A1
Imberger	Guido	GI	Senior Manager	12/4/2006	Saginaw - explain review notes to the Saginaw team	0.9			A1
Imberger	Guido	GI	Senior Manager	12/4/2006	Transition of status of the interim audit at Saginaw - discuss outstanding areas to be performed with K. Tau.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/4/2006	Review of tax scope and materiality assignment.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/4/2006	Preparation of final meeting details and attendance listing for the European Interim Closing Meetings.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/4/2006	Preparing documents for presentation at the European Interim Closing Meeting.	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/4/2006	Meeting with B. Welsh, M. Gryc and S. Sheckell to prepare for the closing meetings to take place in Paris.	3.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Lydek	Damian	DL	Staff	12/4/2006	ACS - Performing the Accounts Payable (AP) Computer Assisted Audit Technique (CAAT) procedures for Delphi using the reports from the AP system.	5.1			A1
Marold	Erick W.	EWM	Senior	12/4/2006	Corporate - Finalized documentation of the supplemental compensation accrual.	1.4			A1
Marold	Erick W.	EWM	Senior	12/4/2006	Corporate - Met with S. Kappler to obtain interim documentation for the capital leases.	1.6			A1
Marold	Erick W.	EWM	Senior	12/4/2006	Corporate - Reviewed interim substantive procedures for debt to determine status of review notes.	1.6			A1
Marold	Erick W.	EWM	Senior	12/4/2006	Corporate - Reviewed the capital lease walkthrough to prepare the interim client assistance request.	1.6			A1
Marold	Erick W.	EWM	Senior	12/4/2006	Corporate - Met with L. Schwandt to obtain interim audit status of accounts assigned to her.	1.7			A1
Marold	Erick W.	EWM	Senior	12/4/2006	E&S - Met with K. Barwin to discuss status of November visit (included reviewing the Workstream inventory procedures).	1.4			A1
Miller	Nicholas S.	NSM	Manager	12/4/2006	Corporate - Reviewing the testing of the union training fund accrual.	2.6			A1
Miller	Nicholas S.	NSM	Manager	12/4/2006	Corporate - Reviewing the healthcare accrual testing	3.4			A1
Miller	Nicholas S.	NSM	Manager	12/4/2006	Packard - Meeting with M. Pikos to discuss various Packard testing status items, including fixed assets and accounts payable.	1.1			A1
Pacella	Shannon M.	SMP	Manager	12/4/2006	Revise instructions for International Summary Memo and send to TSRS France Team to complete.	0.6			A1
Pikos	Matthew C.	MCP	Senior	12/4/2006	Performing internal control testing on the fixed asset cycle at the Packard Division	0.2			A1
Pikos	Matthew C.	MCP	Senior	12/4/2006	Packard - Discussion with J. Soledad to request certain documents to complete the substantive testing of the fixed assets at the Packard Division. Additionally, discussed other fixed asset questions.	0.2			A1
Pikos	Matthew C.	MCP	Senior	12/4/2006	Performing substantive audit procedures on the accounts payable at the Packard Division	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	12/4/2006	Performing interim substantive audit procedures on the fixed asset balances at the Packard Division	6.8			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Discussing Workers' Compensation audit procedures with N. Miller.	0.4			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Discussing results of the 9/30/06 Workers Compensation Valuation with M. Fraylick.	0.6			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Obtaining additional support for the OPEB accrual from M. Fraylick.	0.6			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Obtaining support for reserves related to Life Insurance for OPEB participants.	0.7			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Obtaining support for auditing of the pension liability and State Street plan assets.	1.2			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Auditing the fair value of commodity trades.	1.3			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Obtaining and reviewing support for testing of participant data for the hourly & salary pension plans.	1.4			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Reviewing the 9/30/06 Corporate trial balance in order to determine which accounts still need to be audited.	1.6			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Dayton Interim-Following-up on open items with C. Davies & R. Hamilton.	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/4/2006	E&C - Walked staff member through the tie-out of the inventory counts.	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	12/4/2006	E&C - Answered questions regarding differences and open items.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	12/4/2006	Corporate Interim-Meeting with M. Gunkelman to discuss accrued liability reconciliations.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	12/4/2006	Corporate Interim-Prepare copy of the International Pension Valuation binder.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	12/4/2006	Corporate Interim-Performed interim audit procedures on debt, accrued liability, prepaid, and LSC corporate accounts.	6.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	12/4/2006	E&S Interim-Performed cutoff procedures for Mexican inventory for Rimir and Delnosa for documents received for updating.	0.8			A1
Sheckell	Steven F.	SFS	Partner	12/4/2006	Attend Interim Europe closing meetings	8.0			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	ACS - Discussed AP search for unrecorded liability and AP reconciliation process with N. Miller.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	CORP - Discussed validation of hours used in union training fund accrual.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	DPSS - Completed application control summary spreadsheet	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	E&C - Tied out Fitzgerald inventory counts	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	E&C - Tied out Needmore inventory counts	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	E&C - Tied out inventory counts for Kettering	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	E&C - Tied out Saginaw inventory counts	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	E&C - Tied out Milwaukee inventory counts	2.1			A1
Simpson	Jamie	JS	Senior Manager	12/4/2006	Review of hours by division detail for OOS time from Jan-June for budget purposes.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/4/2006	Responding to email from M. Kearns regarding E&Y China status of E&C sites.	0.3			A1
Simpson	Jamie	JS	Senior Manager	12/4/2006	Time spent responding to E&Y China emails.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/4/2006	Time spent responding to E&Y Brazil email regarding interim testing.	0.8			A1
Stille	Mark Jacob	MJS	Senior	12/4/2006	Time spent documenting Integra-T walkthrough.	2.6			A1
Stille	Mark Jacob	MJS	Senior	12/4/2006	Testing of GM program change process	2.8			A1
Tau	King-Sze	KST	Senior	12/4/2006	Saginaw - Working on clearing review notes.	1.1			A1
Tau	King-Sze	KST	Senior	12/4/2006	Saginaw - Discussion with G. Imberger regarding outstanding tasks and audit status.	1.6			A1
Tau	King-Sze	KST	Senior	12/4/2006	Saginaw - Working on tooling documents received from Delphi.	1.8			A1
Tau	King-Sze	KST	Senior	12/4/2006	Saginaw - Reviewing interim audit workpapers.	4.5			A1
Tosto	Cathy I.	CIT	Partner	12/4/2006	Prepare for meeting on 12/6 regarding SALT issues	0.8			A1
Tosto	Cathy I.	CIT	Partner	12/4/2006	Time spent obtaining 2006 tax rate info for client.	0.4			A1
Yang	Jinglu	JY	Senior	12/4/2006	Discussed cash test of control with J. Hudson and R. Hof	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yang	Jinglu	JY	Senior	12/4/2006	Worked on pension participant testing with A. Ranney	6.8			A1
Aquino	Heather	HRA	Client Serving Associate	12/5/2006	Revisions to Steering international Instructions per G. Imberger.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/5/2006	Conference room scheduling for engagement team.	0.3			A1
Barber	Keith A.	KAB	Senior	12/5/2006	SAP/JE - Execution of Updated logic and filters for Company Code 1030 for Q3 JE CAAT.	2.2			A1
Barber	Keith A.	KAB	Senior	12/5/2006	SAP/JE - Execution of Updated logic and filters for Company Code 1440 for Q3 JE CAAT.	2.9			A1
Barwin	Kristen N.	KNB	Staff	12/5/2006	E&S - Tie and agree other income to Trial Balance	0.4			A1
Barwin	Kristen N.	KNB	Staff	12/5/2006	E&S - Clear review notes from M. Boehm regarding fixed asset control testing	3.1			A1
Boehm	Michael J.	MJB	Manager	12/5/2006	DPSS Interim - Discussed application control testing documentation with E.R. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/5/2006	Discussed entity level controls, management documentation, and E&Y workplan preparation with N. Yang.	1.2			A1
Boehm	Michael J.	MJB	Manager	12/5/2006	Review of year-end client assistance request for divisions.	0.5			A1
Boehm	Michael J.	MJB	Manager	12/5/2006	Discussed year-end divisional audit procedures with N. Miller and E. Marold.	0.7			A1
Boehm	Michael J.	MJB	Manager	12/5/2006	Accumulation of application control testing documentation from divisional audit teams.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-Meet with D. Gustin to discuss open items relating to Accounts Receivable.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-Travel time to Saginaw to perform interim procedures for the Steering Division.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-Reviewed AWS file to ensure all worksteps were completed and signoff for interim work.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-Completed open items for Accounts Receivable relating to interim work.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-Worked on completing review notes relating to interim work for Inventory.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-Worked on completing review notes relating to interim work for Fixed Assets.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-worked on alternate procedures for accounts receivable.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-Worked on completing review notes relating to interim work for Accounts Receivable.	2.8			A1
Craig	Tashawna N.	TNC	Staff	12/5/2006	Saginaw - Met with M. O'Hare to discuss items necessary to complete interim testing of fixed assets.	0.4			A1
Craig	Tashawna N.	TNC	Staff	12/5/2006	Saginaw - Interim Testing of Accounts Payable	2.1			A1
Craig	Tashawna N.	TNC	Staff	12/5/2006	Saginaw - Interim Testing of Fixed Assets	6.8			A1
Gerber	Katherine A.	KAA	Senior	12/5/2006	T&I - Update open items list and send to N. Miller.	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/5/2006	Review of interim workpapers related to significant inventory accounts, accruals, accounts payable/ACS reconciliations.	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	12/5/2006	Revise budget to agree to workplan	0.7			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: discussed purchase accounting receivables and payables with E. Marold.	0.3			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: received requested documentation from L. Marx for testing of the elimination of allied A/R and A/P	0.3			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: created Hyperion schedule with balances for purchasing accounting receivable and payable for testing of elimination of allied accounts receivable and payable.	0.6			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: pulled balances from Hyperion for the capital surplus account to tie in for testing of elimination of allied investments.	0.6			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: randomly selected sample of Hyperion trial balances to tie into allied imbalance report to test for completeness of the report.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: Call with L. Marx to discuss questions relating to support received for the journal voucher to eliminate allied A/R and A/P.	0.8			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: meeting with E. Marold to discuss elimination of allied accounts receivable and payable and elimination of investments	0.9			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: worked on tie out of the consolidating journal voucher to eliminate investments.	2.4			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: worked on tie out of the consolidating journal voucher to eliminate allied accounts receivable and payable	2.6			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Packard Interim: worked on depreciation testing of fixed assets with M. Pikos.	0.4			A1
Horner	Kevin John	KJH	Staff	12/5/2006	T&I Interim: discussed extrapolation procedures for inventory test count tie out with M. Rothmund.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/5/2006	Preparation of meeting notes from the European Interim Closing meeting.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/5/2006	European Interim Closing meeting, UK section. In attendance: T. Timko, F. Degueldre, M. Conlon, S. Sheckell, B. Welsh and M. Gryc, N. Meredith, S. Bagworth, S. Harris and J. Parsons.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/5/2006	European Interim Closing meeting, overall European Discussions. In attendance: T. Timko, F. Degueldre, M. Conlon, S. Sheckell, B. Welsh and M. Gryc.	2.5			A1
Krabill	Aaron J.	AJK	Senior Manager	12/5/2006	European Interim Closing meeting, France section. In attendance: T. Timko, F. Degueldre, M. Conlon, S. Sheckell, B. Welsh and M. Gryc, M. Stoessel, O. Desprez, H. Alami and S. Harris.	2.8			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Searched financial websites for the prime rate throughout 2006 and compared to interest reasonableness calculation.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Discussed with R. Reimink the out of balance adjustment on the debtor ledger related to allied investments.	0.9			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Reviewed with M. Boehm his comments related to the interim debt procedures.	0.9			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Updated trial balance based to identify reconciliations not obtained to date.	0.9			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Reviewed the Debtors allied investment elimination and investigated the out of balance adjustments.	1.2			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Performed the 90% test required by SFAS 13 related to capitalized leases.	1.3			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Reviewed SFAS 13 related to capital leases in consideration of Delphi's capitalized leases.	1.3			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Prepared an interim memo documenting procedures performed and accounting guidance related to Delphi's capitalized leases.	1.4			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Prepared an outline of year-end expectations regarding hours, meals, weekends, etc. based on discussions with M. Boehm, N. Miller and A. Ranney	1.4			A1
Miller	Nicholas S.	NSM	Manager	12/5/2006	Corporate - Reviewing the elimination of allied investment accounts on the Corporate books.	0.4			A1
Miller	Nicholas S.	NSM	Manager	12/5/2006	Corporate - Going over review notes for the healthcare accrual with J. Nicol.	0.7			A1
Miller	Nicholas S.	NSM	Manager	12/5/2006	Corporate - Meeting with K. Coleman to discuss the payroll query used to generate the union training fund accrual.	0.9			A1
Miller	Nicholas S.	NSM	Manager	12/5/2006	Corporate - Reviewing the union training fund accrual workpapers.	1.8			A1
Miller	Nicholas S.	NSM	Manager	12/5/2006	Corporate - Reviewing the healthcare accrual workpapers.	4.2			A1
Miller	Nicholas S.	NSM	Manager	12/5/2006	Packard - Meeting with M. Pikos to discuss various Packard testing status items, including fixed assets and accounts payable.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	12/5/2006	Packard - Reviewing the year-end client assistance listin for the Packard engagement.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	12/5/2006	Corporate-Met with K. Coleman regarding Union Training Fund Accrual.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	12/5/2006	Corporate-Met with S. Kappler regarding Healthcare Accrual.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	12/5/2006	Corporate-Cleared review notes regarding union training fund accrual.	3.4			A1
Nicol	Jeremy M.	JMN	Staff	12/5/2006	Corporate-Cleared review notes regarding healthcare accruals.	4.1			A1
Peterson	Christopher A.	CAP	Manager	12/5/2006	Meeting with M. Whiteman to test security and FX application controls.	1.8			A1
Pikos	Matthew C.	MCP	Senior	12/5/2006	Discussion with J. Soledad to request certain documents to complete the substantive testing of the fixed assets at the Packard Division. Additionally, discussed other fixe asset questions.	0.9			A1
Pikos	Matthew C.	MCP	Senior	12/5/2006	Performing substantive audit procedures on the accounts payable at the Packard Division	1.3			A1
Pikos	Matthew C.	MCP	Senior	12/5/2006	Performing interim substantive audit procedures on the fixed asset balances at the Packard Division	6.2			A1
Pikos	Matthew C.	MCP	Senior	12/5/2006	Performing interim substantive audit procedures on the fixed assets at the T&I division.	1.6			A1
Ranney	Amber C.	ACR	Senior	12/5/2006	Corporate Interim-Discussing the Company's process to eliminate the allied investment account between debtor entities with E. Marold & N. Miller.	0.8			A1
Ranney	Amber C.	ACR	Senior	12/5/2006	Corporate Interim-Auditing corporate balance sheet accounts for the interim audit.	5.4			A1
Rothmund	Mario Valentin	MVR	Senior	12/5/2006	E&C - Attended meeting with M. Kloss to discuss differences between the final inventory report and the tag listing.	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	12/5/2006	E&C - Requested and received write-off data for AHG and E&C for the years 2005 and 2006.	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	12/5/2006	E&C - Analyzed data for AHG and E&C for the years 2005 and 2006.	2.8			A1

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Rothmund	Mario Valentin	MVR	Senior	12/5/2006	E&C - Drafted e-mail with follow-up questions regarding the completeness and accuracy of data - requested explanation for the reasoning of pulling income statement account into the analysis, instead of inventory reserve release data.	0.7			A1
Sheckell	Steven F.	SFS	Partner	12/5/2006	Attend Interim Europe closing meetings	8.1			A1
Simpson	Jamie	JS	Senior Manager	12/5/2006	Discussion with N. Miller regarding impact of SAS 70 on healthcare IBNR testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	12/5/2006	Review of pension international testing program.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/5/2006	Review of divisional year end client assistance list.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/5/2006	Review of pre-approval requests submitted by international teams.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/5/2006	Discussion with M. Kearns regarding E&Y China status for E&C sites.	0.3			A1
Stille	Mark Jacob	MJS	Senior	12/5/2006	Time spent documenting Integra-T walkthrough.	0.9			A1
Tau	King-Sze	KST	Senior	12/5/2006	Saginaw - Answering questions from D. Chamarro and S. Craig regarding review notes.	0.7			A1
Tau	King-Sze	KST	Senior	12/5/2006	Saginaw - Reviewing interim audit workpapers.	2.1			A1
Tau	King-Sze	KST	Senior	12/5/2006	Saginaw - Working on tooling documents received from Delphi.	2.4			A1
Tosto	Cathy I.	CIT	Partner	12/5/2006	Netherlands pre-approval - review template and engagement letter	0.3			A1
Tosto	Cathy I.	CIT	Partner	12/5/2006	Discuss agenda items for 12/6 meeting with T. Tamer	0.6			A1
Yang	Jinglu	JY	Senior	12/5/2006	Discussed cash test of control with J. Hudson and R. Hof	0.4			A1
Yang	Jinglu	JY	Senior	12/5/2006	Worked on pension participant testing with A. Ranney	3.2			A1
Yang	Jinglu	JY	Senior	12/5/2006	Worked on entity-level control test	4.4			A1
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Review updates to Nov 2006 E&Y Audit Committee Slides per C. Waligorski.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Correspondence with J. Simpson regarding North Central December 15 Soft Close.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Calculation of standard bill rates with surcharges for use in updated Delphi Budget Status as of 12.1.06	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Preparation of Delphi budget status as of December 1, 2006 per J. Simpson.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Correspondence with J. Simpson regarding Independenc - Delphi Diesel Systems Pakistan (Private) Limited.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Correspondence with E. Marold regarding Delphi E-Room.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Correspondence with S. Sheckell and B. Skelton regarding Delphi PRA meeting.	0.2			A1
Barwin	Kristen N.	KNB	Staff	12/6/2006	E&S - Clear review notes related to Revenue testing from E. Marold	0.6			A1
Barwin	Kristen N.	KNB	Staff	12/6/2006	E&S - Meeting with M. Boehm and E. Marold regarding fixed asset selections	0.8			A1
Barwin	Kristen N.	KNB	Staff	12/6/2006	E&S - Create fixed asset open items list	1.2			A1
Barwin	Kristen N.	KNB	Staff	12/6/2006	E&S - Select fixed asset disposals and additions for substantive testing	3.6			A1
Beckman	James J.	JJB	Partner	12/6/2006	Meeting with various tax individuals regarding contingent state tax reserves	3.0			A1
Boehm	Michael J.	MJB	Manager	12/6/2006	Corporate Interim - Researched FAS 13 to determine appropriate classification of Car Lease and evaluate calculation of fair value of minimum lease payments.	0.9			A1
Boehm	Michael J.	MJB	Manager	12/6/2006	Corporate Interim - Review of KECP workpapers and related discussions with E. Marold.	1.8			A1
Boehm	Michael J.	MJB	Manager	12/6/2006	DPSS Interim - Attended walkthrough of 15 Key Controls meeting with C. Anderson, F. Wan, A. Gneisse (PwC) and B. Reed (PwC).	2.3			A1
Boehm	Michael J.	MJB	Manager	12/6/2006	E&S Interim - Discussed management testing of fixed assets with K. Barwin	0.4			A1
Boehm	Michael J.	MJB	Manager	12/6/2006	Edited entity level control workplan and reviewed management's documentation.	2.4			A1
Boehm	Michael J.	MJB	Manager	12/6/2006	Bi-weekly meeting with K. St. Romain, S. Herbst (PwC) and M. Fawcett to discuss internal control issues identified.	1.1			A1

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Chamarro	Destiny D.	DDC	Staff	12/6/2006	Steering-Meet with B. Prueter to discuss open items relating to interim work.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	12/6/2006	Steering-worked on inventory interim worksteps relating to physical inventories.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	12/6/2006	Steering-Worked on completing review notes relating to interim work for Accounts Receivable.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	12/6/2006	Steering-Reviewed AWS file to ensure all worksteps were completed and signoff for interim work.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	12/6/2006	Steering-Worked on completing review notes relating to interim work for Inventory.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	12/6/2006	Steering-Completed open items for Accounts Receivable relating to interim work.	2.3			A1
Chamarro	Destiny D.	DDC	Staff	12/6/2006	Steering-Tied physical inventory counts to final inventory listing.	4.7			A1
Craig	Tashawna N.	TNC	Staff	12/6/2006	Saginaw - Interim testing of Tooling	2.4			A1
Craig	Tashawna N.	TNC	Staff	12/6/2006	Saginaw - Visited Plants 1, 6, and 7 to inspect a sample of fixed assets for interim testing	2.8			A1
Craig	Tashawna N.	TNC	Staff	12/6/2006	Saginaw - Interim testing of Fixed Assets	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/6/2006	AHG - Review of substantive interim workpapers.	8.2			A1
Hegelmann	Julie Ann	JAH	Senior	12/6/2006	404 - print control framework that contains E&Y comments regarding evidence (used for testing 404)	0.3			A1
Horner	Kevin John	KJH	Staff	12/6/2006	Corporate Interim: discussion with E. Marold regarding results of testing of elimination of allied investments	0.3			A1
Horner	Kevin John	KJH	Staff	12/6/2006	Corporate Interim: Call with B. Smith to discuss change in additional paid-in capital from end of year 2005 to September 2006	0.3			A1
Horner	Kevin John	KJH	Staff	12/6/2006	Corporate Interim: Call with L. Marx to discuss follow-up questions relating to testing of intercompany elimination.	0.3			A1
Horner	Kevin John	KJH	Staff	12/6/2006	Corporate Interim: agreed trial balance code selections into the Allied imbalance report	1.2			A1
Horner	Kevin John	KJH	Staff	12/6/2006	Corporate Interim: agreed accounts receivable and accounts payable amounts from the allied imbalance report to Hyperion.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/6/2006	Corporate Interim: completed tie out of supporting documentation for testing of the elimination of allied accounts receivable and payable.	2.2			A1
Horner	Kevin John	KJH	Staff	12/6/2006	Corporate Interim: completed tie out of supporting documentation for testing of the elimination of allied investments.	2.3			A1
Horner	Kevin John	KJH	Staff	12/6/2006	T&I Interim: Call with J. Sienkiewicz to discuss status of shipping and receiving support for Moraine plant.	0.3			A1
Horner	Kevin John	KJH	Staff	12/6/2006	T&I Interim: pulled fixed asset and depreciation balances for M. Pikos for the depreciation reasonableness testing.	0.8			A1
Imberger	Guido	GI	Senior Manager	12/6/2006	Saginaw - Call with K. Tau regarding the status of interim work.	0.2			A1
Kelley	Daniel F.	DFK	Partner	12/6/2006	Meeting with J. Whitson, T. Tamer, J. Williams, J. Erickson, D. Kelley, S. Reddy, J. Beckman, and D. Olbrecht regarding state tax contingency reserve	1.1			A1
Kelley	Daniel F.	DFK	Partner	12/6/2006	Meeting with T. Tamer, M. Lewis, J. Erickson, and D. Kelley regarding APB 23 and NY ITC.	1.3			A1
Kennedy	Gareth L.	GLK	Manager	12/6/2006	Review Actuarial Reports from the clients external actuaries	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/6/2006	Responding to various Delphi international e-mail questions.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/6/2006	European Interim Closing meeting - overall discussions and closing. In attendance: M. Conlon, S. Sheckell, B. Welsh and M. Gryc.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/6/2006	European Interim Closing meeting - Poland section. In attendance: M. Conlon, S. Sheckell, B. Welsh and M. Gryc, L. Lerch, L. Hadys David Lafleur, T. Misniakiewicz and V. Fagard.	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/6/2006	European Interim Closing meeting - Germany section. In attendance: T. Timko, M. Conlon, S. Sheckell, B. Welsh and M. Gryc, E. Rukes, B. Wegescheide, V. Fagard, W. Humbeckand C. Young.	3.6			A1
Lemay	Christian	CL	Senior Manager	12/6/2006	Review of actuarial report for Delphi's self insured coverages.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Lemay	Christian	CL	Senior Manager	12/6/2006	Discussion with G. Kennedy on key areas of focus for actuarial review.	0.3			A1
Lydek	Damian	DL	Staff	12/6/2006	ACS - Performing the Accounts Payable (AP) Computer Assisted Audit Technique (CAAT) procedures for Delphi using the reports from the AP system.	4.8			A1
Marold	Erick W.	EWM	Senior	12/6/2006	Corporate - Discussed with S. Kappler our selections for vehicle lease agreements.	0.8			A1
Marold	Erick W.	EWM	Senior	12/6/2006	Corporate - Discussed with J. Volek the adjustments recorded to balance I/C AP and AR on a consolidated basis.	1.3			A1
Marold	Erick W.	EWM	Senior	12/6/2006	Corporate - Review the engagement letter between Delphi and Jefferies & Company related to contingent fees.	1.7			A1
Marold	Erick W.	EWM	Senior	12/6/2006	E&S - Contacted G. Pham to discuss differences between E&Y prepared A/R aging and Delphi prepared A/R aging.	1.1			A1
Marold	Erick W.	EWM	Senior	12/6/2006	E&S - Reviewed fixed asset data provided to us by client and assisted in selecting items for testing.	1.1			A1
Marold	Erick W.	EWM	Senior	12/6/2006	Planning - Updated 15 Key Control matrix based on final comments from A. Krabill.	0.9			A1
Miller	Nicholas S.	NSM	Manager	12/6/2006	Corporate - Reviewing the union training fund accrual testing.	4.3			A1
Miller	Nicholas S.	NSM	Manager	12/6/2006	Corporate - Work on memo documenting the healthcare accrual.	4.9			A1
Nicol	Jeremy M.	JMN	Staff	12/6/2006	Corporate-Reviewed Key Employee Compensation Items.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	12/6/2006	T&I-Cleared review notes regarding the financial statement close process.	4.1			A1
Pacella	Shannon M.	SMP	Manager	12/6/2006	Revised workpaper review matrix to be used by K.Cash to facilitate workpaper review status.	0.8			A1
Pikos	Matthew C.	MCP	Senior	12/6/2006	Performing interim substantive audit procedures on the fixed asset balances at the Packard Division	1.4			A1
Pikos	Matthew C.	MCP	Senior	12/6/2006	Performing internal control testing on the fixed asset cycle at the Packard Division	3.3			A1
Pikos	Matthew C.	MCP	Senior	12/6/2006	Performing interim substantive audit procedures on the fixed assets at the T&I division.	5.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	12/6/2006	Corporate Interim-Discuss status of interim and plan for year-end with E. Marold, N. Miller & M. Boehm.	0.8			A1
Ranney	Amber C.	ACR	Senior	12/6/2006	Corporate Interim-Obtaining support for the interim audit for significant balance sheet accounts.	1.1			A1
Ranney	Amber C.	ACR	Senior	12/6/2006	Corporate Interim-Testing pension participant data.	3.3			A1
Ranney	Amber C.	ACR	Senior	12/6/2006	Corporate Interim-Auditing derivative accounts on the balance sheet.	4.6			A1
Reddy	Smitha Pingli	SPR	Manager	12/6/2006	Meeting w/ J. Beckman, C. Tosto, D. Kelley, J. Erickson, J. Williams, T. Tamer, J. Whitson, and D. Olbrecht re: state tax reserves	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/6/2006	AHG - Followed-up on inventory write-off numbers from the Moraine/Delco plants, questioning the accuracy of data provided	0.9			A1
Sheckell	Steven F.	SFS	Partner	12/6/2006	Attend Interim Europe closing meetings	7.9			A1
Simpson	Jamie	JS	Senior Manager	12/6/2006	Discussion with A. Ranney regarding pension participant data testing samples.	0.8			A1
Simpson	Jamie	JS	Senior Manager	12/6/2006	Discussion with S. Sheckell regarding pre-approval slides for AC meeting.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/6/2006	Preparation of slides for AC meeting on pre-approvals.	0.9			A1
Simpson	Jamie	JS	Senior Manager	12/6/2006	Preparation of 2007 budget summary.	1.4			A1
Simpson	Jamie	JS	Senior Manager	12/6/2006	Discussion with M. Boehm regarding corporate framework comments.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/6/2006	Conf. call with S. Herbst, M. Faucett, K. St. Romaine and M. Boehm to discuss status of several IC areas.	0.9			A1
Simpson	Jamie	JS	Senior Manager	12/6/2006	Review of emails regarding warranty reserves for T&I.	0.5			A1
Tau	King-Sze	KST	Senior	12/6/2006	Saginaw - Answering questions that D. Chamarro and S. Craig had on review notes.	0.6			A1
Tau	King-Sze	KST	Senior	12/6/2006	Saginaw - Discussion with G. Imberger on outstanding tasks and audit status.	0.6			A1
Tau	King-Sze	KST	Senior	12/6/2006	Saginaw - Discussion with D. Huston and S. Hatch for final API adjustment.	1.3			A1
Tau	King-Sze	KST	Senior	12/6/2006	Saginaw - Working on tooling documents received from Delphi.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	12/6/2006	Saginaw - Auditing API adjustment.	2.8			A1
Tau	King-Sze	KST	Senior	12/6/2006	Saginaw - Working on clearing review notes.	2.8			A1
Tosto	Cathy I.	CIT	Partner	12/6/2006	Meeting with J. Whitson, T. Tamer, J. Williams, J. Erickson, D. Kelley, S. Reddy, J. Beckman, and D. Olbrecht regarding state tax contingency reserve	1.1			A1
Tosto	Cathy I.	CIT	Partner	12/6/2006	Meeting with T. Tamer, M. Lewis, J. Erickson, and D. Kelley regarding APB 23 and NY ITC.	1.3			A1
Yang	Jinglu	JY	Senior	12/6/2006	Meeting with J. Lamb and L. Criss on PP&E test of control	1.5			A1
Yang	Jinglu	JY	Senior	12/6/2006	Meeting with S. Smith regarding pension test	1.5			A1
Yang	Jinglu	JY	Senior	12/6/2006	Worked on pension participant testing with A. Ranney.	2.2			A1
Yang	Jinglu	JY	Senior	12/6/2006	Worked on entity-level control test	3.8			A1
Aquino	Heather	HRA	Client	12/7/2006	Coordination of printing of December AC book.	0.6			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Work on December AC book for revisions by J. Henning, S. Sheckell and K. Asher	1.1			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Correspondence with J. Janokowski regarding E&Y Mail Code.	0.1			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Correspondence with M. Sakowski regarding new cube number for phone installation.	0.1			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Conference room scheduling for engagement team.	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Correspondence with E. Marold regarding Delphi E-Room.	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Correspondence with M. Sakowski regarding Updated MAC Addresses	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Conference call with S. Jackson and B. Moran regarding Delphi E-Room.	0.6			A1
Aquino	Heather	HRA	Serving Associate						

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	12/7/2006	Preparation and review of Audit Committee presentation.	3.1			A1
Barber	Keith A.	KAB	Senior	12/7/2006	SAP/JE - Execution of Company Codes 1810 and 2810 for Q1 & Q2 JE CAAT.	1.9			A1
Barber	Keith A.	KAB	Senior	12/7/2006	SAP/JE - Execution of Company Code 1440 for Q1 & Q2 JE CAAT.	2.4			A1
Barwin	Kristen N.	KNB	Staff	12/7/2006	E&S - Discuss fixed asset open items with R. Hofmann	0.6			A1
Barwin	Kristen N.	KNB	Staff	12/7/2006	E&S - Review fixed asset documents	0.6			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	Corporate Interim - Discussed review notes related to Cash Receipts walkthrough with K. Horner and E. Marold.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	Corporate Interim - Discussed AP Debit balance reserve with M. Hatzfeld and E. Marold	0.6			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	Corporate Interim - Review of Corporate Car Lease program workpapers and related discussions with E. Marold.	1.9			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	Corporate Interim - Met with D. Brewer, E. Marold, and M. Hartley (Callaway) to discuss reserve related to AP debits.	2.2			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	E&S Interim - Discussed PP&E procedures at E&S with J. Henning	0.6			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	E&S Interim - Reviewed client assistance requests related to PP&E testing for E&S division.	0.7			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	Met with N. Yang to discuss entity level control testing open items.	0.6			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	Reviewed and revised entity level workplan.	1.4			A1
Cash	Kevin L.	KLC	Partner	12/7/2006	Review of Internal Audit plans for update procedures at year end	0.7			A1
Cash	Kevin L.	KLC	Partner	12/7/2006	Review of ITGC working papers-Hyperion	3.4			A1
Chamarro	Destiny D.	DDC	Staff	12/7/2006	Steering-Worked on completing review notes relating to interim work for Fixed Assets.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	12/7/2006	Steering-travel time to Saginaw to perform interim procedures for the Steering Division.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	12/7/2006	Steering-Worked on completing review notes relating to warranty reserve.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	12/7/2006	Steering-Tied physical inventory counts to final inventory listing.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	12/7/2006	Steering-Worked on completing review notes relating to interim work for Accounts Receivable.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	12/7/2006	Steering-Meet with L. Briggs to discuss DPSS transfer o receivables.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	12/7/2006	Steering-Worked on completing review notes relating to interim work for Inventory.	4.9			A1
Craig	Tashawna N.	TNC	Staff	12/7/2006	Saginaw - Met with L. Irrer to discuss open items for interim testing of Accounts Payable.	0.3			A1
Craig	Tashawna N.	TNC	Staff	12/7/2006	Saginaw - Met with M. O'Hare and P. O'Bee to discuss open items for interim testing of fixed assets	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/7/2006	Saginaw - Interim testing of Accounts Payable	2.8			A1
Craig	Tashawna N.	TNC	Staff	12/7/2006	Saginaw - Interim testing of Fixed Assets	5.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/7/2006	Discussion with E. Marold and M. Boehm to co-develop and coordinate divisional, corporate and ACS substantive audit approach related to trade AP.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	12/7/2006	Review of December 14 Audit Committee meeting materials	1.6			A1
Horner	Kevin John	KJH	Staff	12/7/2006	Corporate Interim: answered questions from E. Marold and M. Boehm relating to cash receipts and wire room	0.9			A1
Imberger	Guido	GI	Senior Manager	12/7/2006	Saginaw - Call with K. Tau regarding the status of interim work.	0.2			A1
Kennedy	Gareth L.	GLK	Manager	12/7/2006	Review Actuarial Reports from the clients external actuaries	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/7/2006	Review of European ASM's and other planning documents.	1.3			A1
Marold	Erick W.	EWM	Senior	12/7/2006	Corporate - Met with R. Riekink to discuss the debtor allied investment elimination entries and reviewed supporting documentation.	1.2			A1
Marold	Erick W.	EWM	Senior	12/7/2006	Corporate - Prepared discussion topics for post interim event.	1.4			A1
Marold	Erick W.	EWM	Senior	12/7/2006	Corporate - Attended a meeting with M. Boehm, E. Marold, D. Brewer and his consultant related to AP debi balances.	2.3			A1
Marold	Erick W.	EWM	Senior	12/7/2006	Corporate - Finalized documentation and prepared a memo related to contingent fees for professional services.	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	12/7/2006	Time spent in relation to setting up the Delphi/E&Y E-Room	1.4			A1
Miller	Nicholas S.	NSM	Manager	12/7/2006	Corporate - Meeting K. Coleman to discuss the Union Training Fund accrual - understanding how we can rely on the payroll queries used to develop the accrual.	1.4			A1
Miller	Nicholas S.	NSM	Manager	12/7/2006	Corporate - Meeting with S. Kappler to discuss the healthcare accrual process, including how retiree claims are segregated from active claims.	1.8			A1
Miller	Nicholas S.	NSM	Manager	12/7/2006	Corporate - Preparing a memo discussing how claims flow through healthcare providers and are separated by active vs. retiree.	3.9			A1
Pacella	Shannon M.	SMP	Manager	12/7/2006	Revised workpaper review matrix to be used by K.Cash to facilitate workpaper review status.	0.8			A1
Pikos	Matthew C.	MCP	Senior	12/7/2006	Performing interim substantive audit procedures on the fixed assets at the T&I division.	3.9			A1
Pikos	Matthew C.	MCP	Senior	12/7/2006	Performing test of controls procedures on the fixed asset cycle at the T&I Division.	4.1			A1
Ranney	Amber C.	ACR	Senior	12/7/2006	Corporate Interim-Auditing corporate balance sheet accounts for the interim audit.	10.1			A1
Sheckell	Steven F.	SFS	Partner	12/7/2006	Attend Interim Europe closing meetings	6.1			A1
Simpson	Jamie	JS	Senior Manager	12/7/2006	Discussion with H. Aquino and S. Sheckell regarding AC slides.	0.5			A1
Simpson	Jamie	JS	Senior Manager	12/7/2006	Conf. call with A. Ranney to discuss technology summary and participant data testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	12/7/2006	Coordination of Mexico interim status conf. call	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/7/2006	Time spent responding to international emails.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/7/2006	Review of TSRS planning memo.	0.8			A1
Simpson	Jamie	JS	Senior Manager	12/7/2006	Review of technology summary.	1.2			A1
Stille	Mark Jacob	MJS	Senior	12/7/2006	Time spent documenting Integra-T walkthrough.	2.3			A1
Stille	Mark Jacob	MJS	Senior	12/7/2006	Time spent documenting IT2 walkthrough.	3.8			A1
Tau	King-Sze	KST	Senior	12/7/2006	Saginaw - Discussion with G. Imberger regarding outstanding tasks and audit status.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	12/7/2006	Saginaw - Discussion with B. Prueter and PwC regarding tooling testing that will be performed by PwC.	0.7			A1
Tau	King-Sze	KST	Senior	12/7/2006	Saginaw - Discussion with D. Huston and S. Hatch for final API adjustment.	0.9			A1
Tau	King-Sze	KST	Senior	12/7/2006	Saginaw - Working on tooling documents received from Delphi.	1.2			A1
Tau	King-Sze	KST	Senior	12/7/2006	Saginaw - Auditing API adjustment.	1.6			A1
Yang	Jinglu	JY	Senior	12/7/2006	Discussed cash test of control with B. Dotson	0.6			A1
Yang	Jinglu	JY	Senior	12/7/2006	Meeting with J. Lamb and L. Criss on PP&E test of control	0.8			A1
Yang	Jinglu	JY	Senior	12/7/2006	Discussed cash test of control with J. Hudson and R. Hof	1.8			A1
Yang	Jinglu	JY	Senior	12/7/2006	Worked on PP&E test of control	2.2			A1
Yang	Jinglu	JY	Senior	12/7/2006	Worked on Cash test of control	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/8/2006	Coordination and delivery of December AC presentation copies to T. Bishop.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	12/8/2006	Review and revise Delphi budget status as of 12.1.06	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	12/8/2006	Obtain Mexico int'l deliverables and TSRS workpapers per J. Simpson.	0.3			A1
Barber	Keither A.	KAB	Senior	12/8/2006	SAP/JE - Rollforward issues of Company Codes 1030., 2100 and 2120 for Q1 & Q2 JE CAAT.	1.3			A1
Barber	Keither A.	KAB	Senior	12/8/2006	SAP/JE - Execution of Company Codes 1030., 2100 and 2120 for Q1 & Q2 JE CAAT.	2.1			A1
Barber	Keither A.	KAB	Senior	12/8/2006	SAP/JE - Rollforward issues of Company Codes 1220 and 1230 for Q1 & Q2 JE CAAT.	2.3			A1
Barwin	Kristen N.	KNB	Staff	12/8/2006	E&S - Clear review notes related to Accounts Receivabl from E. Marold	2.4			A1
Barwin	Kristen N.	KNB	Staff	12/8/2006	E&S - Document other income costs and agree to Trial Balance	2.8			A1
Boehm	Michael J.	MJB	Manager	12/8/2006	E&S Interim - Provided A. Krabill an update related to E&S status.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	12/8/2006	Steering-Roundtrip travel time to Saginaw to perform interim procedures for the Steering Division.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	12/8/2006	Steering-Worked on completing review notes relating to warranty reserve.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	12/8/2006	Steering-Worked on completing review notes relating to interim work for Accounts Receivable.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	12/8/2006	Steering-Worked on completing review notes relating to interim work for Inventory.	2.3			A1
Chamarro	Destiny D.	DDC	Staff	12/8/2006	Steering-worked on inventory interim worksteps relating to physical inventories.	2.3			A1
Craig	Tashawna N.	TNC	Staff	12/8/2006	Saginaw - Met with K. Tau and M. O'Hare to discuss CWIP open items	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/8/2006	Saginaw - Interim testing of Accounts Payable	1.2			A1
Craig	Tashawna N.	TNC	Staff	12/8/2006	Saginaw - Interim testing of Fixed Assets	6.7			A1
Horner	Kevin John	KJH	Staff	12/8/2006	Corporate Interim: sent request to B. Dotson to determine why a credit was made to an expense account for a cash receipt from the cash receipts walkthrough.	0.3			A1
Horner	Kevin John	KJH	Staff	12/8/2006	Corporate Interim: Call with L. Marx to discuss status of open inquiry relating to elimination of headquarters allied accounts receivable and payable imbalance.	0.4			A1
Horner	Kevin John	KJH	Staff	12/8/2006	Corporate Interim: sent request to S. Kappler regarding cash receipt from walkthrough to determine why receipt was credited to an expense account.	0.4			A1
Horner	Kevin John	KJH	Staff	12/8/2006	T&I Interim: sent follow-up inquiry to M. Austin to find out status to question about recording of sales for pay-on-production items.	0.3			A1
Horner	Kevin John	KJH	Staff	12/8/2006	T&I Interim: worked with M. Pikos to determine maintenance and repair expense for fixed asset testing.	0.4			A1
Horner	Kevin John	KJH	Staff	12/8/2006	T&I Interim: discussion with M. Pikos regarding CMM cut-off testing.	0.6			A1
Horner	Kevin John	KJH	Staff	12/8/2006	T&I Interim: organized detail and sent request to J. Sienkiewicz in order to get resolution to cut-off testing issues for CMM location.	0.6			A1
Horner	Kevin John	KJH	Staff	12/8/2006	T&I Interim: Call with M. Austin regarding pay-on-consumption relationships with GM	0.6			A1
Horner	Kevin John	KJH	Staff	12/8/2006	T&I Interim: completed inventory observation coverage schedule for T&I per N. Miller.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/8/2006	T&I Interim: worked on CMM cut-off testing for receipt after the physical inventory.	1.4			A1
Kennedy	Gareth L.	GLK	Manager	12/8/2006	Review Actuarial Reports from the clients external actuaries	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/8/2006	Travel time from Paris from the European Interim Closing Meeting.	8.0			A1
Miller	Nicholas S.	NSM	Manager	12/8/2006	Corporate - Call with J. Simpson to discuss various topics including corporate workers' comp reserves, healthcare claims, and the union training fund accrual.	0.8			A1
Miller	Nicholas S.	NSM	Manager	12/8/2006	Corporate - Work on interim testing of the corporate healthcare accrual.	4.9			A1
Pacella	Shannon M.	SMP	Manager	12/8/2006	Discuss with J. Simpson agenda for upcoming TSRS Status meeting	0.8			A1
Pikos	Matthew C.	MCP	Senior	12/8/2006	Performing interim substantive audit procedures on the fixed asset balances at the Packard Division	1.1			A1
Pikos	Matthew C.	MCP	Senior	12/8/2006	Performing internal control testing on the fixed asset cycle at the Packard Division	1.9			A1
Pikos	Matthew C.	MCP	Senior	12/8/2006	Performing test of controls procedures on the fixed asset cycle at the T&I Division.	1.9			A1
Pikos	Matthew C.	MCP	Senior	12/8/2006	Performing interim substantive audit procedures on the fixed assets at the T&I division.	2.0			A1
Ranney	Amber C.	ACR	Senior	12/8/2006	Corporate Interim-Auditing corporate balance sheet accounts for the interim audit.	7.4			A1
Schwandt	Lisa N.	LNS	Staff	12/8/2006	Corporate Interim-Preparing a log of International Accounting Memos.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	12/8/2006	Corporate Interim-Updating DGL Lead sheet for accounts added to various lead sheets.	2.9			A1
Schwandt	Lisa N.	LNS	Staff	12/8/2006	Corporate Interim-Preparing lead sheets for Definite Lived Intangible Assets and Accounts Receivable.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	12/8/2006	Corporate Interim-Updating lead sheets for accrued liabilities and prepaids.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	12/8/2006	Quarterly Review-Discussing testing of Q3 pension valuations.	1.1			A1
Sheckell	Steven F.	SFS	Partner	12/8/2006	Attend Interim Europe closing meetings	5.9			A1
Simpson	Jamie	JS	Senior Manager	12/8/2006	Discussion with N. Miller regarding Corporate status.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	12/8/2006	Discussion with S. Pacella regarding TSRS status meeting agenda.	0.8			A1
Stille	Mark Jacob	MJS	Senior	12/8/2006	Meeting with E. Rowe to discuss O/S processes for Integra-T and IT/2	1.2			A1
Stille	Mark Jacob	MJS	Senior	12/8/2006	Time spent documenting Integra-T walkthrough.	1.2			A1
Stille	Mark Jacob	MJS	Senior	12/8/2006	Reviewed Management's testing of the treasury applications (IT2/Integra-T).	1.7			A1
Stille	Mark Jacob	MJS	Senior	12/8/2006	Time spent documenting IT2 walkthrough.	3.2			A1
Tau	King-Sze	KST	Senior	12/8/2006	Saginaw - Discussion with D. Huston for final API adjustment.	0.6			A1
Tau	King-Sze	KST	Senior	12/8/2006	Saginaw - Discussion with G. Imberger on outstanding tasks and audit status.	0.6			A1
Tau	King-Sze	KST	Senior	12/8/2006	Saginaw - Answering questions from D. Chamarro and S. Craig regarding review notes.	0.9			A1
Tau	King-Sze	KST	Senior	12/8/2006	Saginaw - Working on clearing review notes.	0.9			A1
Tau	King-Sze	KST	Senior	12/8/2006	Saginaw - Reviewing interim audit workpapers.	1.3			A1
Yang	Jinglu	JY	Senior	12/8/2006	Discussed cash test of control with J. Hudson and R. Hof	1.1			A1
Yang	Jinglu	JY	Senior	12/8/2006	Worked on pension participant testing with A. Ranney	3.2			A1
Yang	Jinglu	JY	Senior	12/8/2006	Worked on entity-level control test	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/9/2006	Work on total hours by division for month of November.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	12/9/2006	Coordination of PRA preparation meeting.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence with Germany regarding Engagement Letter per A. Krabill.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Provide copies of Revised ASMs - Chassis & Packard - Shanghai per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Coordination of Delphi E-Room conference call with B. Moran, A. Krabill, E. Marold and H. Aquino.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence regarding confirmation of D. Sherbin meeting per J. Simpson.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence with A. Krabill and E. Marold regarding Delphi E-Room.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence with S. Sheckell and K. Asher regarding Fx Cash Flow Hedge PowerPoint.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence regarding details of FTT meeting per S. Sheckell.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Preparation of Fx Cash Flow Hedge PowerPoint per S. Sheckell.	1.2			A1
Barber	Keither A.	KAB	Senior	12/11/2006	SAP/IE - Rollforwards for Q1 and Q2 confirmed - Created documentation to deliver to engagement team.	2.8			A1
Barwin	Kristen N.	KNB	Staff	12/11/2006	E&S - Create open items list	0.8			A1
Barwin	Kristen N.	KNB	Staff	12/11/2006	E&S - Review Workstream material from D. Winslow	0.8			A1
Barwin	Kristen N.	KNB	Staff	12/11/2006	E&S - Discuss Workstream valuation with D. Winslow	1.4			A1
Barwin	Kristen N.	KNB	Staff	12/11/2006	E&S - Clear review notes regarding A/R reserve review notes	1.8			A1
Barwin	Kristen N.	KNB	Staff	12/11/2006	E&S - Trace E&S cycle count inventory Workstream documentation	2.2			A1
Barwin	Kristen N.	KNB	Staff	12/11/2006	E&S - Clean up revenue worksteps	2.4			A1
Boehm	Michael J.	MJB	Manager	12/11/2006	E&S Interim - Provided status update to A. Krabill and E. Marold regarding E&O reserves.	0.3			A1
Boehm	Michael J.	MJB	Manager	12/11/2006	E&S Interim - Reviewed AR confirmation testing and discussed related documentation with E. Marold.	1.3			A1
Boehm	Michael J.	MJB	Manager	12/11/2006	Review of open items in Entity Level control testing.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/11/2006	Follow-up with M. Fawcett regarding open items in Entity Level control testing.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/11/2006	Provided updates regarding 15 Key Control testing to N. Miller, M. Hatzfeld and M. Kearns	0.7			A1
Boehm	Michael J.	MJB	Manager	12/11/2006	Review of agenda related to year-end divisional audit team meeting on 12/12/06.	0.3			A1
Cash	Kevin L.	KLC	Partner	12/11/2006	Review of ITGC working papers and agenda for TSRS status update meeting	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	12/11/2006	Steering-Communication with B. Krauseneck and B. Prueter discussing physical inventory documentation.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	12/11/2006	404 - Begin reviewing evidence documentation on client control framework, comparing controls to client workpapers for Q3	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	12/11/2006	Prepare documentation for tax team kick-off meeting with all of tax team (Federal, International and State and Local)	2.0			A1
Henning	Jeffrey M.	JMH	Partner	12/11/2006	Review Audit Committee materials in preparation for 12 14 meeting	1.4			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: Call with S. Bratberg to discuss authorization procedures for changes to the price master file.	0.3			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Corporate Interim: discussion with E. Marold regarding findings of cash receipt entry from walkthrough.	0.3			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Corporate Interim: discussed tie out of corporate trial balance with L. Schwandt.	0.4			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Corporate Interim: discussed tie out of intercompany accounts on the corporate trial balance with E. Marold.	0.4			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Corporate Interim: Call with B. Dotson to discuss cash receipt question relating to entry to record cash receipt.	0.4			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Corporate Interim: pulled allied investment account balances from Hyperion to tie out the corporate trial balance.	0.4			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Corporate Interim: updated tick marks on corporate trial balance for intercompany elimination entries.	0.8			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Corporate Interim: updated supporting documentation for testing of consolidating journal voucher to eliminate allied investments.	1.2			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: tied out supporting documentation for pass-by shipment selection.	0.6			A1
Horner	Kevin John	KJH	Staff	12/11/2006	T&I Interim: received and reviewed response from M. Austin relating to question on GM pay-on-production sales agreements.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	12/11/2006	E&C - Assisting E&Y staff personnel with substantive audit questions	1.1			A1
Kearns	Matthew R.	MRK	Senior	12/11/2006	E&C - Preparing interim SOX testing open items list for client	2.4			A1
Kearns	Matthew R.	MRK	Senior	12/11/2006	E&C - Preparing investment SOX testing	2.8			A1
Kearns	Matthew R.	MRK	Senior	12/11/2006	E&C - Reviewing revenue process SOX testing prepared by E&Y staff	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Finalization of slides for the December 12 FTT meeting.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Working with E. Marold to arrange for the E-room tool to be used to share information with the division.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Conference call with B. Moran, E. Marold and H. Aquino to discuss use of the E-Room tool for the E&S divisional audit.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Review of the summary of the European Interim Closing Meeting.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Review of accounting memo to determine which should be provided to international teams.	1.4			A1
Lydek	Damian	DL	Staff	12/11/2006	ACS - Performing the Accounts Payable (AP) Computer Assisted Audit Technique (CAAT) procedures for Delphi using the reports from the AP system.	1.1			A1
Marold	Erick W.	EWM	Senior	12/11/2006	Corporate - Selected vendors with debit balances for testing and communicated selection to D. Brewer accordingly.	1.3			A1
Marold	Erick W.	EWM	Senior	12/11/2006	Corporate - Discussed with J. Harbaugh the procedures to be performed by the Corporate team related to AP Debit Balances.	1.6			A1
Marold	Erick W.	EWM	Senior	12/11/2006	Corporate - Selected pre-petition vendor settlements for testing and communicated selection to D. Brewer.	1.7			A1
Marold	Erick W.	EWM	Senior	12/11/2006	Planning - Accessed the Delphi E-Room and read the users guide.	1.6			A1
Marold	Erick W.	EWM	Senior	12/11/2006	Planning - Prepared an agenda for Tuesday's planning meeting and revised based on comments.	1.8			A1

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Miller	Nicholas S.	NSM	Manager	12/11/2006	Corporate - Review of interim corporate audit workpapers for warranty and healthcare accrual.	1.1			A1
Miller	Nicholas S.	NSM	Manager	12/11/2006	Corporate - Review of Corporate derivative work.	4.2			A1
Miller	Nicholas S.	NSM	Manager	12/11/2006	Participation in a call to discuss the 15 key controls at T&I.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	12/11/2006	E&C - Reviewed the internal control testing and the substantive testing of fixed assets to develop an updated open items list.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	12/11/2006	E&C - Updated the open items list for the accounts payable and AR reserve	2.9			A1
Saimoua	Omar Issam	OIS	Staff	12/11/2006	E&C - Updated the open items list for accounts receivable	3.2			A1
Schwandt	Lisa N.	LNS	Staff	12/11/2006	Corporate Interim-Performed interim audit procedures on Prepaid account workpapers.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	12/11/2006	Corporate Interim-Formatted Lead sheets for accounts in AWS with Lead Sheets attached.	2.7			A1
Schwandt	Lisa N.	LNS	Staff	12/11/2006	Corporate Interim-Formatted the DGL Lead sheet for all updates to various accounts and for uniformity.	4.6			A1
Schwandt	Lisa N.	LNS	Staff	12/11/2006	E&S Interim-Performed cutoff procedures for Mexican Inventory plants for documentation received from the client.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	12/11/2006	International-Reviewed International Accounting Memo for inclusiveness and existence.	0.5			A1
Sheckell	Steven F.	SFS	Partner	12/11/2006	Summarize international closing meetings	2.4			A1
Simpson	Jamie	JS	Senior Manager	12/11/2006	Review of agenda for team meeting to discuss YE procedures.	0.5			A1
Stille	Mark Jacob	MJS	Senior	12/11/2006	Discussion with S. Pacella regarding GM testing.	0.6			A1
Stille	Mark Jacob	MJS	Senior	12/11/2006	Time spent testing GM program change process.	2.2			A1
Stille	Mark Jacob	MJS	Senior	12/11/2006	Time spent selecting sample of GM new users testing.	2.4			A1
Stille	Mark Jacob	MJS	Senior	12/11/2006	Documentation of Treasury (Integra-t, IT2) walkthroughs	2.8			A1
Yang	Jinglu	JY	Senior	12/11/2006	Discussed fixed assets impairment with W. Tilotti	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yang	Jinglu	JY	Senior	12/11/2006	Discussed fixed assets outstanding issues with J. Lamb	0.4			A1
Yang	Jinglu	JY	Senior	12/11/2006	Discussed cash issues with client R. Hof, J. Hudson and S. Philips	0.6			A1
Yang	Jinglu	JY	Senior	12/11/2006	Worked on cash test of control procedures	0.7			A1
Yang	Jinglu	JY	Senior	12/11/2006	Performed pension participant testing	1.2			A1
Yang	Jinglu	JY	Senior	12/11/2006	Worked on filing workpapers in Corporate AWS file	1.8			A1
Yang	Jinglu	JY	Senior	12/11/2006	Worked on corporate fixed asset interim testing	2.2			A1
Yang	Jinglu	JY	Senior	12/11/2006	Worked on Entity level Test of control procedures	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with J. Simpson regarding total hours b division per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Work on total hours by division per J. Simpson.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Print and log E&S-Delphi Deutschland Stadeln Germany internal audit report received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with J. Simpson and S. Sheckell regarding China closing meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with UK regarding Delphi Engagement Letter.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Preparation of binder tabs per A. Krabill for Europe international closing meeting materials.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Coordination of Preparation for Delphi PRA Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with J. Hasse and S. Sheckell regarding availability for meeting with C. Riedy.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with L. Schwandt and J. Simpson regarding arrangements on 12/18 for PRA meeting details.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with M. Sakowski regarding status of Updated MAC Addresses for team.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Preparation of summary of Y/E Close meetings per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Assist S. Sheckell, O. Saimoua, N. Yang and J. Henning with technical matters.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Revisions to Fx hedge PowerPoint per S. Sheckell.	0.9			A1
Barber	Keith A.	KAB	Senior	12/12/2006	SAP/JE - Execution of Updated logic and filters for Company Code 1220 for Q3 JE CAAT.	2.8			A1
Barber	Keith A.	KAB	Senior	12/12/2006	SAP/JE - Execution of Updated logic and filters for Company Code 1230 for Q3 JE CAAT.	2.8			A1
Barwin	Kristen N.	KNB	Staff	12/12/2006	E&S - Clear review notes for Accounts Receivable Reserve	0.6			A1
Barwin	Kristen N.	KNB	Staff	12/12/2006	E&S - Clean up worksteps related to revenue	2.2			A1
Barwin	Kristen N.	KNB	Staff	12/12/2006	E&S - Request and review fixed asset documents	2.8			A1
Barwin	Kristen N.	KNB	Staff	12/12/2006	E&S - Review Revenue Sarbanes Oxley Testing	3.8			A1
Boehm	Michael J.	MJB	Manager	12/12/2006	E&S Interim - Review of the resolution of interim open items in TOC and substantive audit procedures.	3.6			A1
Boehm	Michael J.	MJB	Manager	12/12/2006	Walked A. Krabill through entity level testing approach.	1.4			A1
Boehm	Michael J.	MJB	Manager	12/12/2006	Review of year-end audit workprogram, rollforward procedures related to TOC, and journal entry testing	3.2			A1
Ford	David Hampton	DHF	Staff	12/12/2006	Packard - Worked on supporting shipping accrual lag period - looked at the source data, made selections to test it, recalculated the lag and documented the work.	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/12/2006	Conversation with A. Krabill, J. Simpson, M. Boehm, N. Miller and E. Marold relative to developing extent of rollforward substantive audit procedures from interim audit date to 12/31/06.	1.4			A1
Hegelman	Julie Ann	JAH	Senior	12/12/2006	Status meeting debrief with C. Tosto.	0.2			A1
Henning	Jeffrey M.	JMH	Partner	12/12/2006	E&C - discuss status of interim audit with J. Brooks and M. Hatzfeld	0.6			A1

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Horner	Kevin John	KJH	Staff	12/12/2006	Corporate Interim: discussion with E. Marold regarding payroll account balances.	0.4			A1
Horner	Kevin John	KJH	Staff	12/12/2006	Corporate Interim: payroll meeting with J. Lamb and E. Marold.	0.7			A1
Horner	Kevin John	KJH	Staff	12/12/2006	T&I Interim: meeting with N. Miller to discuss GM pay-on-production agreements.	0.6			A1
Horner	Kevin John	KJH	Staff	12/12/2006	T&I Interim: Updated inventory memo for response received from C. Tompkins relating to GM pay-on-production relationships.	1.2			A1
Imberger	Guido	GI	Senior Manager	12/12/2006	Saginaw - Synch most recent AWS to the Server and obtain an overview regarding the status of the interim on the basis of these data.	0.7			A1
Imberger	Guido	GI	Senior Manager	12/12/2006	Saginaw - Meeting with A. Krabill, J. Simpson, E. Marold, N. Miller, and M. Boehm to discuss further audit steps in Delphi Corp audit.	2.9			A1
Kearns	Matthew R.	MRK	Senior	12/12/2006	AHG - Preparing consolidated application control testing schedule.	0.6			A1
Kearns	Matthew R.	MRK	Senior	12/12/2006	E&C - Internal Meeting with M. Hatzfeld, O. Saimoua and M. Rothmund to discuss E&C audit status.	2.4			A1
Kearns	Matthew R.	MRK	Senior	12/12/2006	E&C - Reviewing interim investment work performed by staff personnel	2.6			A1
Kearns	Matthew R.	MRK	Senior	12/12/2006	E&C - Attending an internal meeting with A. Krabill, J. Simpson, E. Marold, N. Miller, M. Boehm, A. Ranney, and G. Imberger to discuss audit status and future procedures	2.8			A1
Kearns	Matthew R.	MRK	Senior	12/12/2006	E&C - Reviewing application consolidated application control schedule.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Working with E. Marold to arrange for the E-room tool to be used to share information with the division.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Meeting with M. Boehm to review the entity level testing program and data request.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Follow-up on matters discussed in the European interim closing meetings.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Preparation of workpapers from the European Interim Closing meeting.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Meeting with C. Tosto and T. Tamer to discuss the status of the return to provision review and various corporate tax items.	0.6			A1

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Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Meeting with J. Simpson, M. Boehm, N. Miller, M. Kearns, G. Imberger, A. Ranney, E. Marold to discuss several audit matters effecting all of the divisions as well as several corporate audit issues.	2.2			A1
Marold	Erick W.	EWM	Senior	12/12/2006	Corporate - Met with J. Lamb and K. Horner to identify payroll accounts that meet audit scope.	1.3			A1
Marold	Erick W.	EWM	Senior	12/12/2006	Corporate - Reviewed the CAAT prepared by TSRS for Dacor AP and identified pre-petition liabilities.	1.7			A1
Marold	Erick W.	EWM	Senior	12/12/2006	Corporate - Review liabilities subject to compromise procedures and communicated open items to Delphi.	1.8			A1
Marold	Erick W.	EWM	Senior	12/12/2006	Entered example client assistance request into the Delphi ERoom.	1.4			A1
Marold	Erick W.	EWM	Senior	12/12/2006	Planning meeting with E. Marold, A. Ranney, M. Boehm, N. Miller, A. Krabill, J. Simpson, G. Imberger, and M. Kearns to discuss year-end procedures.	3.1			A1
Miller	Nicholas S.	NSM	Manager	12/12/2006	Corporate - Review of interim corporate audit workpapers for warranty and healthcare accrual.	1.9			A1
Miller	Nicholas S.	NSM	Manager	12/12/2006	Team meeting to discuss various topics, including divisional timing, journal entry reviews, DACOR testing and more. Included A. Krabill, J. Simpson, M. Boehm, E. Marold, G. Imberger, A. Ranney and M. Kearns.	3.0			A1
Ranney	Amber C.	ACR	Senior	12/12/2006	Corporate Interim-Meeting with R. Balgenorth, to discuss testing of hourly participant data for pension valuation.	1.2			A1
Ranney	Amber C.	ACR	Senior	12/12/2006	Corporate Interim-Meeting with E. Marold, M. Boehm, N. Miller, M. Kearns, A. Krabill & J. Simpson to discuss open interim items.	2.4			A1
Ranney	Amber C.	ACR	Senior	12/12/2006	Corporate Interim-Performing testing of derivatives as of 9/30/06.	5.4			A1
Reddy	Smitha Pingli	SPR	Manager	12/12/2006	Discussion w/ D. Kirvan re: SBT add-back of IRC 59(e) expenditures	0.7			A1

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Rothmund	Mario Valentin	MVR	Senior	12/12/2006	E&C - Attended a meeting with M. Hatzfeld and M. Kearns to discuss the current status of the divisions, the open items that still need to be addressed, as well as assembling a list of deliverables that we would still need from the client.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	12/12/2006	E&C - Performed independent control testing procedure relating to cut-off. (Received documentation for five shippers/five receivers and reviewed documentation, as well as performed procedures on the sample, as outlined in AWS.)	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/12/2006	E&C - Performed a review of the raw material price test, including follow-up questions relating to significant price increases and open items related to the documentation provided.	3.8			A1
Saimoua	Omar Issam	OIS	Staff	12/12/2006	Corporate - Performed a research project for J. Henning relating to new accounting updates on Management compensation disclosure.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	12/12/2006	E&C - Met with M. Hatzfeld, M. Rothmund and M. Kearns to develop an update on E&C status and open items to be communicated to the client.	2.5			A1
Saimoua	Omar Issam	OIS	Staff	12/12/2006	E&C - Performed audit related work on the CIP area of fixed assets.	4.6			A1
Schwandt	Lisa N.	LNS	Staff	12/12/2006	Corporate Interim-Researched Hyperion for information for the Foreign Exchange Rate testing.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	12/12/2006	Corporate Interim-Performed interim audit procedures on the financially troubled supplier list.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	12/12/2006	Corporate Interim-Performed interim audit procedures on foreign exchange rates and FX Lead.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	12/12/2006	Corporate Interim-Performed interim audit procedures on debt workpapers.	2.9			A1
Schwandt	Lisa N.	LNS	Staff	12/12/2006	International-Transferred and printed the international PowerPoint presentation from the networked computer.	0.3			A1
Sheckell	Steven F.	SFS	Partner	12/12/2006	Prepare for Audit Committee meeting	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	12/12/2006	Review status with A. Krabill and J. Simpson	1.9			A1
Sheckell	Steven F.	SFS	Partner	12/12/2006	Review budgets year to date	1.6			A1
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with R. Reimink regarding worker's compensation meeting.	0.3			A1
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with A. Krabill regarding international meetings.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/12/2006	Review of China agenda for interim closing call.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/12/2006	Review of China fees/hours budgets.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/12/2006	Conf. call with H. Brown (E&Y China) to discuss agenda for closing call and China fees.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with A. Krabill, E. Marold, N. Miller, M. Boehm, G. Imberger and M. Kearns and A. Ranney regarding YE testing procedures.	1.7			A1
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with M. Boehm regarding application control testing.	0.5			A1
Tosto	Cathy I.	CIT	Partner	12/12/2006	Review revisions to workplan/budget with L. DeMers and discuss approach discussion with audit team	0.3			A1
Tosto	Cathy I.	CIT	Partner	12/12/2006	Follow-up with A. Krabill on issues to be discussed with S. Sheckell - state tax reserves, and prepare agenda regarding same	0.6			A1
Yang	Jinglu	JY	Senior	12/12/2006	Discussed fixed assets outstanding issues with J. Lamb	1.1			A1
Yang	Jinglu	JY	Senior	12/12/2006	Worked on corporate fixed asset testing	1.2			A1
Yang	Jinglu	JY	Senior	12/12/2006	Worked on filing workpapers in the corporate AWS file	1.8			A1
Yang	Jinglu	JY	Senior	12/12/2006	Performed pension participant data testing	3.1			A1
Yang	Jinglu	JY	Senior	12/12/2006	Performed Entity level Test of control procedures	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Conference room scheduling for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Correspondence with J. Henning and A. Krabill regarding summary of Y/E meetings.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Correspondence with S. Sheckell regarding confirmation of Delphi PRA meeting.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Correspondence with E. Marold, J. Henning, K. Asher and S. Sheckell regarding Delphi PIE.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Creation of additional binder tab for European closing meeting per A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Asher	Kevin F.	KFA	Partner	12/13/2006	Preparation for Audit Committee meeting.	3.1			A1
Barber	Keith A.	KAB	Senior	12/13/2006	JE update meeting for Q4 procedures with E. Marold, J. Simpson, C. Peterson and S. Pacella	0.7			A1
Barber	Keith A.	KAB	Senior	12/13/2006	SAP/JE - Discussion with Roger Hale regarding the SAI system settings around RFC.	1.1			A1
Barber	Keith A.	KAB	Senior	12/13/2006	SAP/JE - Execution of Updated logic and filters for Company Code 1030 for Q3 JE CAAT.	2.4			A1
Boehm	Michael J.	MJB	Manager	12/13/2006	Corporate Interim - Met with N. Yang to obtain an update on PP&E and cash TOC and substantive audit procedures.	0.7			A1
Boehm	Michael J.	MJB	Manager	12/13/2006	E&S Interim - Call with M. Wilkes regarding 15 Key Control walkthrough	0.3			A1
Boehm	Michael J.	MJB	Manager	12/13/2006	E&S Interim - Conversation with R. Hofmann regarding PP&E audit request status.	0.5			A1
Boehm	Michael J.	MJB	Manager	12/13/2006	E&S Interim - Coordination of E&S Maintenance & Expense testing.	0.6			A1
Boehm	Michael J.	MJB	Manager	12/13/2006	E&S Interim - Review of AR Reserve workpapers	0.6			A1
Boehm	Michael J.	MJB	Manager	12/13/2006	E&S Interim - Participated in walkthrough of 15 Key Controls with R. Jobe, C. Riedl, M. Wilkes, and A. Krabill.	1.1			A1
Boehm	Michael J.	MJB	Manager	12/13/2006	Walked J. Henning through intended entity level control testing approach.	0.3			A1
Boehm	Michael J.	MJB	Manager	12/13/2006	Preparation of entity level control test program for use b international team and incorporation into international SRM.	0.7			A1
Boehm	Michael J.	MJB	Manager	12/13/2006	Preparation of entity level control audit requests and related communication to M. Fawcett.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/13/2006	TSRS Coordination - Revisions to application control testing matrix based on meetings with P. Wardrope and J. Simpson	0.4			A1
Boehm	Michael J.	MJB	Manager	12/13/2006	TSRS Coordination - Met with P. Wardrope and J. Simpson to discuss SAP application control testing.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	12/13/2006	Delphi - discussion with C. Tosto regarding tax team scheduling conflict.	1.2			A1
Ford	David Hampton	DHF	Staff	12/13/2006	Packard - Worked on supporting shipping accrual lag period - looked at the source data and made selections to test it, recalculated the lag and documented the work accordingly.	2.1			A1
Gerber	Katherine A.	KAA	Senior	12/13/2006	T&I - Coordinate timing to complete interim procedures	0.2			A1
Harbaugh	James M.	JMH	Senior	12/13/2006	ACS - Reviewing Management control testing memos	1.3			A1
Harbaugh	James M.	JMH	Senior	12/13/2006	ACS- Discussing ACS status with M. Hatzfeld	2.1			A1
Harbaugh	James M.	JMH	Senior	12/13/2006	ACS - Meeting with D. Brewer regarding ACS interim procedures	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/13/2006	E&C - Review of international summaries from E&Y Detroit meetings with E&Y international teams conducted prior week, for purposes of identifying significant items related to E&C division.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/13/2006	Packard - Review of international presentations provided by E&Y international teams to E&Y Detroit to summarize relevant information to Packard division for purposes of closing meeting with AFD and FD.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/13/2006	Participation in call with D. Bayles and PwC relative to testing strategy to validate 15 key controls at Packard at 12/31/06.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	12/13/2006	E&S - Finalize review of quarterly review work	1.0			A1
Henning	Jeffrey M.	JMH	Partner	12/13/2006	Finalize review of Thermal division quarterly workpapers	0.8			A1
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: updated revenue cycle test of controls spreadsheet for results of price change testing.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: received support from requests for price change testing from S. Bratberg and tied out supporting documentation.	0.9			A1
Horner	Kevin John	KJH	Staff	12/13/2006	Corporate Interim: sent request to J. Lamb for reconciliations from ACS for payroll tax accounts.	0.2			A1
Horner	Kevin John	KJH	Staff	12/13/2006	Corporate Interim: discussions with J. Hegelmann to determine if tax team has done any work on payroll tax accounts.	0.3			A1
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: pulled sync from AWS of the Packard engagement.	0.2			A1
Kearns	Matthew R.	MRK	Senior	12/13/2006	E&C - Reviewing inventory SOX testing prepared by E&Y staff	2.3			A1
Kearns	Matthew R.	MRK	Senior	12/13/2006	E&C - Preparing and testing warranty reserves as part of interim procedures	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/13/2006	E&S status update discussions with J. Henning, E. Marold and M. Boehm.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/13/2006	Conference call with M. Boehm, R. Jobe, M. Fawcett, certain PwC and E&S division ICC personnel for the ICC group and PwC to discuss how the 15 key controls have been implemented at the E&S division.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/13/2006	Preparation of workpapers from the European Interim Closing meeting.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	12/13/2006	Conference call update with D. Kelley, C. Tosto and S. Sheckell to discuss the status of various tax related items.	0.9			A1
Marold	Erick W.	EWM	Senior	12/13/2006	Corporate - Drafted a summary memo regarding AP debit balances.	1.6			A1
Marold	Erick W.	EWM	Senior	12/13/2006	Corporate - Discussed with J. Harbaugh the status of our AP Debit balance testing.	1.8			A1
Marold	Erick W.	EWM	Senior	12/13/2006	E&S - Reviewed open items with K. Barwin.	1.1			A1
Marold	Erick W.	EWM	Senior	12/13/2006	E&S - Went over review notes related to A/R reserves with K. Barwin.	1.1			A1
Marold	Erick W.	EWM	Senior	12/13/2006	Met with TSRS to discuss year-end timing expectations for journal entry testing.	1.2			A1
Marold	Erick W.	EWM	Senior	12/13/2006	Prepared a summary of conclusions reached during Tuesday's planning meeting.	1.2			A1

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Marold	Erick W.	EWM	Senior	12/13/2006	Worked with K. Barber to revise journal entry output based on meeting discussions.	1.4			A1
Miller	Nicholas S.	NSM	Manager	12/13/2006	Corporate - Meeting with J. Simpson and A. Ranney to discuss data testing for the various employee cost programs, including healthcare, workers comp, OPEB and pension.	1.1			A1
Pacella	Shannon M.	SMP	Manager	12/13/2006	Meeting with J. Simpson, E. Marold, K. Barber and C. Peterson to discuss NSJE update and procedures to be performed for Q3 and Q4.	0.7			A1
Ranney	Amber C.	ACR	Senior	12/13/2006	Corporate Interim-Obtaining support for testing of derivative transactions from the client.	1.8			A1
Ranney	Amber C.	ACR	Senior	12/13/2006	Corporate Interim-Testing commodity trades to supporting detail.	3.6			A1
Ranney	Amber C.	ACR	Senior	12/13/2006	Corporate Interim-Auditing corporate balance sheet accounts as of 9/30/06.	3.9			A1
Ranney	Amber C.	ACR	Senior	12/13/2006	Dayton Interim-Preparing workpapers for Partner review.	0.6			A1
Reddy	Smitha Pingli	SPR	Manager	12/13/2006	Discussion w/ C. Tosto re: Michigan employee leasing structure	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	12/13/2006	Research re: Michigan employee leasing structure determinations.	0.9			A1
Reddy	Smitha Pingli	SPR	Manager	12/13/2006	Discussion w/ T. Mitchell re: Michigan statutory language and history.	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	12/13/2006	Preparation of email to J. Beckman re: employee leasing issue.	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/13/2006	E&C - Performed an analysis of finished goods, broken down in its individual cost components compared to the charges on the P&L	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/13/2006	E&C - Reviewed activity 7- Inventory -Independent testing and performed procedures on open-items ,such as inventory capitalization, cut-off, cycle counts & inventory compilation and API test of controls.	6.6			A1
Saimoua	Omar Issam	OIS	Staff	12/13/2006	AHG - Reviewed the AWS file for any work steps not signed on for the SAS 65 and independent testing.	5.2			A1

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Saimoua	Omar Issam	OIS	Staff	12/13/2006	E&C - Met with J. Yurk to discuss the payroll process and prepared an open items list.	2.2			A1
Saimoua	Omar Issam	OIS	Staff	12/13/2006	E&C - Performed audit related work to the master file change in the payroll process.	2.5			A1
Schwandt	Lisa N.	LNS	Staff	12/13/2006	Corporate Interim-Performed interim audit procedures on the financially troubled supplier list.	1.5			A1
Schwandt	Lisa N.	LNS	Staff	12/13/2006	Corporate Interim-Performed interim audit procedures on foreign exchange rate testing.	4.9			A1
Schwandt	Lisa N.	LNS	Staff	12/13/2006	E&S Interim-Performed cutoff procedures on Mexican inventory workpapers.	1.0			A1
Sheckell	Steven F.	SFS	Partner	12/13/2006	Review China fees and discuss China fees with B. Thelen	0.8			A1
Simpson	Jamie	JS	Senior Manager	12/13/2006	Review of Delphi's extended disability methodology.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/13/2006	Discussion with N. Miller and A. Ranney regarding corporate employee cost reserves (worker's comp, healthcare, OPEB, extended disability).	1.4			A1
Simpson	Jamie	JS	Senior Manager	12/13/2006	Discussion with A. Ranney regarding Dayton interim open items.	0.9			A1
Simpson	Jamie	JS	Senior Manager	12/13/2006	Discussion with K. St. Romain regarding scheduling of status meetings and topics to discuss.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/13/2006	Coordination of international interim calls.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/13/2006	Meeting with P. Wardrobe and M. Boehm regarding application control testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	12/13/2006	Discussion with E. Marold, K. Barber, S. Pacella and C. Peterson regarding finalization of Q1-Q3 JE testing and YE testing approach/timing.	1.1			A1
Tosto	Cathy I.	CIT	Partner	12/13/2006	Follow-up with S. Reddy on SALT issue for employee leasing company, contingent tax reserves	0.3			A1
Tosto	Cathy I.	CIT	Partner	12/13/2006	Call with S. Sheckell, D. Kelley, and A. Krabill regarding various items for yearend	0.9			A1
Wardrobe	Peter J.	PJW	Senior	12/13/2006	Downloaded SAP application control testing documentation from PwC website	0.6			A1

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Wardrope	Peter J.	PJW	Senior	12/13/2006	Met with audit team to discuss scope of SAP application controls testing work	0.8			A1
Wardrope	Peter J.	PJW	Senior	12/13/2006	Documented review of PwC SAP application control testing documentation	1.6			A1
Wardrope	Peter J.	PJW	Senior	12/13/2006	Reviewed PwC SAP application control testing documentation	2.6			A1
Yang	Jinglu	JY	Senior	12/13/2006	Discussed fixed assets outstanding issues with J. Lamb	0.3			A1
Yang	Jinglu	JY	Senior	12/13/2006	Discussed cash issues with R. Hof, J. Hudson and S. Philips.	0.8			A1
Yang	Jinglu	JY	Senior	12/13/2006	Worked on corporate cash test of control procedures	1.3			A1
Yang	Jinglu	JY	Senior	12/13/2006	Discussed fixed assets impairment with W. Tilotti	1.6			A1
Yang	Jinglu	JY	Senior	12/13/2006	Worked on corporate fixed assets testing	1.6			A1
Yang	Jinglu	JY	Senior	12/13/2006	Performed pension data testing	1.8			A1
Yang	Jinglu	JY	Senior	12/13/2006	Documented Entity level Test of control procedures	0.6			A1
Asher	Kevin F.	KFA	Partner	12/14/2006	Preparation the Audit Committee meeting	2.2			A1
Asher	Kevin F.	KFA	Partner	12/14/2006	Attendance at the Audit Committee meeting	4.0			A1
Barber	Keith A.	KAB	Senior	12/14/2006	Per request of N. Miller, compiled a list of inventory reports based off SAP data provided by the client.	1.4			A1
Barber	Keith A.	KAB	Senior	12/14/2006	SAP/JE - Execution of Updated logic and filters for Company Code 2860 for Q3 JE CAAT.	1.9			A1
Barber	Keith A.	KAB	Senior	12/14/2006	SAP/JE - Execution of Updated logic and filters for Company Code 1440 for Q3 JE CAAT.	2.7			A1
Barber	Keith A.	KAB	Senior	12/14/2006	SAP/JE - Execution of Updated logic and filters for Company Code 2800 for Q3 JE CAAT.	2.7			A1
Beckman	James J.	JJB	Partner	12/14/2006	Account planning meeting and review of issues related to ELC for Delphi	2.9			A1
Boehm	Michael J.	MJB	Manager	12/14/2006	Corporate Interim - Met with A. Ranney to discuss audit approach with regard to Minority Interest Liability.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/14/2006	Corporate Interim - Met with L. Schwandt to discuss testing procedures for AP Debit Balance Reserves.	0.8			A1

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Boehm	Michael J.	MJB	Manager	12/14/2006	E&S Interim - Status update call with M. McWhorter, R Hofmann, and R. Jobe.	0.9			A1
Boehm	Michael J.	MJB	Manager	12/14/2006	E&S Interim - Review of AR Reserve workpapers.	1.3			A1
Boehm	Michael J.	MJB	Manager	12/14/2006	Review of Phase 2 testing schedule for PwC and related followup with ICC group regarding status of fixed asset testing.	0.6			A1
Boehm	Michael J.	MJB	Manager	12/14/2006	Preparation of summary of recorded/unrecorded audit adjustments to date for J. Henning in preparation for meeting with T. Timko.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/14/2006	Preparation of divisional summary of PP&E/Tooling testing status for J. Henning in preparation of meeting with T. Timko.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	12/14/2006	Delphi - 2.1 - Tax team planning meeting with D. Kelley, C. Tosto, K. Keown, and S. Ferguson to discuss Delphi background, audit matters, and scoping.	2.1			A1
DeMers	Laurie A.	LAD	Senior Manager	12/14/2006	Delphi - 2.1 - Tax team planning meeting with D. Kelley, C. Tosto, K. Keown, S. Ferguson and joined by K. Asher and S. Sheckell to further discuss Delphi background, audit matters, and scoping.	0.6			A1
Ferguson	Stephen J.	SJF	Executive Director	12/14/2006	Meet w/ K. Keown to discuss tax provision matters	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	12/14/2006	Conference call w/ D. Kelley, C. Tosto, K. Asher & othe Delphi audit team members to discuss planning for year-end tax provision	1.7			A1
Henning	Jeffrey M.	JMH	Partner	12/14/2006	Audit Committee meeting precall with B. Brust and related preparation	1.1			A1
Henning	Jeffrey M.	JMH	Partner	12/14/2006	Audit Committee preparation for in person meeting	1.2			A1
Henning	Jeffrey M.	JMH	Partner	12/14/2006	Preparation for and attendance at Audit Committee meeting	2.9			A1
Henning	Jeffrey M.	JMH	Partner	12/14/2006	Bi-weekly status update with T. Timko, B. Thelen, et. al	0.3			A1
Henning	Jeffrey M.	JMH	Partner	12/14/2006	E&C - Prep for and meeting with J. Brooks to discuss status of interim and European results	1.7			A1
Henning	Jeffrey M.	JMH	Partner	12/14/2006	E&S - Preparation for and participation in interim status call	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	12/14/2006	Review status of current year 404 testing and year end planning considerations with D. Bayles	0.5			A1
Kearns	Matthew R.	MRK	Senior	12/14/2006	AHG - Reviewing SOX testing at AHG prepared by E&Y staff	2.3			A1
Kearns	Matthew R.	MRK	Senior	12/14/2006	E&C - Performing SOX testing on warranty reserve process	3.8			A1
Keown	Karen M.	KMK	Senior Manager	12/14/2006	Delphi Account Team Meeting to Discuss Audit Process Provision, FIN 48, and Timing and Staffing for Engagement. Attending: D. Kelley, C. Tosto, K. Keown, S. Ferguson, and L. Demers.	1.8			A1
Keown	Karen M.	KMK	Senior Manager	12/14/2006	Meet with S. Ferguson to Discuss Staffing for Delphi	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Arranging various meetings with Delphi.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Review of financial statement close audit approach - ETBR to Hyperion.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Review of interim DPSS divisional workpapers.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	E&S - Preparation for and participation in interim status call	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Review of the ICC scoping memo.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Review status of current year 404 testing and year-end planning considerations with D. Bayles	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Preparation of workpapers from the European Interim Closing meeting.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Preparation of material and the agenda for the bi-weekly status update meeting with the Company.	1.2			A1
Marold	Erick W.	EWM	Senior	12/14/2006	Corporate - Prepared agenda for meeting with D. Brewer.	1.6			A1
Marold	Erick W.	EWM	Senior	12/14/2006	Corporate - Investigated Eurodollar loans assumed by Delphi	1.9			A1
Marold	Erick W.	EWM	Senior	12/14/2006	Corporate - Investigated differences between supporting schedules and GL balance related to pre-petition liabilities.	2.7			A1

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Marold	Erick W.	EWM	Senior	12/14/2006	Corporate - Met with D. Brewer to review documentation prepared by Delphi related to our AP debit balance testing.	2.7			A1
Miller	Nicholas S.	NSM	Manager	12/14/2006	Corporate - Review of interim corporate audit workpapers for warranty and healthcare accrual.	0.3			A1
Miller	Nicholas S.	NSM	Manager	12/14/2006	Corporate - Call with B. Murray to understand why amounts were transferred out of pre-petition accruals for the union training fund.	1.1			A1
Miller	Nicholas S.	NSM	Manager	12/14/2006	Corporate - Time spent making and communicating the sample selection for the healthcare data testing.	2.2			A1
Pacella	Shannon M.	SMP	Manager	12/14/2006	Discussion with P. Wardrope to discuss status on application control review of PwC's work.	0.5			A1
Peterson	Christopher A.	CAP	Manager	12/14/2006	NSJE CAAT update meeting with E. Marold, J. Simpson, and K. Barber.	0.8			A1
Ranney	Amber C.	ACR	Senior	12/14/2006	Corporate Interim-Updating the international cash program for revisions.	0.2			A1
Ranney	Amber C.	ACR	Senior	12/14/2006	Corporate Interim-Drafting pension participant data testing memo.	0.4			A1
Ranney	Amber C.	ACR	Senior	12/14/2006	Corporate Interim-Auditing corporate balance sheet accounts as of 9/30/06.	0.6			A1
Ranney	Amber C.	ACR	Senior	12/14/2006	Corporate Interim-Discussing testing of assumptions used in the Watson Wyatt Q2 & Q3 Pension/OPEB valuations with J. Simpson	0.7			A1
Ranney	Amber C.	ACR	Senior	12/14/2006	Dayton Interim-Preparing workpapers for Partner review.	0.5			A1
Ranney	Amber C.	ACR	Senior	12/14/2006	Dayton Interim-Finalizing confirmation testing results.	0.8			A1
Reddy	Smitha Pingli	SPR	Manager	12/14/2006	Discussion re: Michigan employee leasing structure issues w/ C. Tosto, J. Beckman, and D. Kelley.	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	12/14/2006	Discussion re: follow-up points w/ J. Beckman and C. Tosto.	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	12/14/2006	Account planning meeting w/ C. Tosto, D. Kelley, L. DeMers, T. Squires, and J. Beckman	2.2			A1

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Rothmund	Mario Valentin	MVR	Senior	12/14/2006	AHG - Attended a meeting with L. Maynrich and T. Yankee to walk through the E&Y audit approach for the AHG division. Also went through the split of TB 181 (AHG TB) to analyze what incremental audit procedures E&Y needs to perform.	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/14/2006	AHG - Prepared and sent an open item list to the client to request these schedules.	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/14/2006	E&C - Received documentation on the open item list and tied the documentation into the lead schedule (inventory cut-off, inventory capitalization).	2.2			A1
Saimoua	Omar Issam	OIS	Staff	12/14/2006	AHG - Completed the SAS 65 and independent testing for both the Fixed asset and payroll in the control testing	4.3			A1
Saimoua	Omar Issam	OIS	Staff	12/14/2006	E&C - Closed up open items in the Financial statement close process control testing.	4.1			A1
Schwandt	Lisa N.	LNS	Staff	12/14/2006	Corporate Interim-Meeting with M. Gunkelman to discuss interest rates on DIP Term Loan and Revolver for debt workpapers.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	12/14/2006	Corporate Interim-Performed interim audit procedures on foreign exchange rate testing.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	12/14/2006	Corporate Interim-Meeting with M. Everett to discuss the financially troubled supplier list.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	12/14/2006	Corporate Interim-Performed interim audit procedures on the financially troubled supplier list.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	12/14/2006	Corporate Interim-Updated the Accounting Memos Binder for located documents, and updated the respective lead sheets.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	12/14/2006	Corporate Interim-Performed interim audit procedures on the debt workpapers to update for information gathered regarding interest rates.	2.4			A1
Sheckell	Steven F.	SFS	Partner	12/14/2006	Preparation for Audit Committee meeting and discussion with Chair.	2.5			A1
Sheckell	Steven F.	SFS	Partner	12/14/2006	Attend Audit Committee meeting	4.0			A1
Sheckell	Steven F.	SFS	Partner	12/14/2006	Attend tax review meeting	1.4			A1
Simpson	Jamie	JS	Senior Manager	12/14/2006	Discussion with S. Sheckell regarding status of corporate interim audit.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	12/14/2006	Discussion with A. Ranney regarding Dayton interim workpapers.	0.9			A1
Simpson	Jamie	JS	Senior Manager	12/14/2006	Discussion with S. Pacella regarding budget to actual for TSRS.	0.3			A1
Squires	Trisha C.	TCS	Partner/Principal	12/14/2006	Attend account planning meeting	2.0			A1
Stille	Mark Jacob	MJS	Senior	12/14/2006	Discussion with S. Pacella regarding open items/questions on GM testing, Treasury, and DGL.	0.4			A1
Stille	Mark Jacob	MJS	Senior	12/14/2006	Documentation of Treasury (Integra-T, IT2) walkthroughs	2.1			A1
Stille	Mark Jacob	MJS	Senior	12/14/2006	Time spent testing GM new user process.	2.2			A1
Stille	Mark Jacob	MJS	Senior	12/14/2006	Time spent testing GM program change process.	2.6			A1
Tanner	Andrew J.	AJT	Senior Manager	12/14/2006	Meeting with S. Pacella and C. Peterson to prepare for TSRS update meeting	1.2			A1
Tosto	Cathy I.	CIT	Partner	12/14/2006	Discuss SALT tax contingency reserve with J. Beckman, S. Reddy and D. Kelley	0.6			A1
Tosto	Cathy I.	CIT	Partner	12/14/2006	Audit planning meeting with L. Demers, D. Kelley, S. Reddy, J. Beckman, S. Ferguson, and K. Keown	1.9			A1
Wardrope	Peter J.	PJW	Senior	12/14/2006	Documented review of PwC SAP application control testing documentation	2.6			A1
Yang	Jinglu	JY	Senior	12/14/2006	Discussed cash issues with R. Hof, J. Hudson and S. Philips.	0.2			A1
Yang	Jinglu	JY	Senior	12/14/2006	Discussed pension issues with S. Smith	0.2			A1
Yang	Jinglu	JY	Senior	12/14/2006	Completed pension participant data testing	7.6			A1
Asher	Kevin F.	KFA	Partner	12/15/2006	Preparation and attendance at audit status meeting	3.5			A1
Harbaugh	James M.	JMH	Senior	12/15/2006	ACS - Reconciling from our AP CAAT to divisional trial balances	1.4			A1
Henning	Jeffrey M.	JMH	Partner	12/15/2006	Review Management's testing of ACS processes	1.3			A1
Henning	Jeffrey M.	JMH	Partner	12/15/2006	Bi-weekly status update with T. Timko, B. Thelen et. al	1.8			A1
Imberger	Guido	GI	Senior Manager	12/15/2006	Saginaw - Review of AP file received from ACS team and reconcile to Trial Balance of Saginaw as of interim date.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	12/15/2006	Saginaw - Review of information received on book to physical difference due to physical inventory at Saginaw and Athens.	0.4			A1
Kearns	Matthew R.	MRK	Senior	12/15/2006	E&C - Meeting with N. Saad to discuss Hyperion to SAI reconciliation	0.7			A1
Kearns	Matthew R.	MRK	Senior	12/15/2006	E&C - Meeting with B. Hoepfner to discuss financial statement close open items	1.1			A1
Kearns	Matthew R.	MRK	Senior	12/15/2006	E&C - Reviewing financial statement close SOX testing performed by E&Y personnel	3.3			A1
Kearns	Matthew R.	MRK	Senior	12/15/2006	E&C - Preparing year-end PBC list	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Review of the ICC scoping memo.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Meeting with K. Romain to discuss the 2006 ICC scoping memo.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Preparation of international tax instructions.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Preparation of material and the agenda for the bi-weekly status update meeting with the Company.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Bi-weekly status meeting with T. Timko, J. Williams, S. Kihn, T. Tamer, K. Asher, J. Henning and M. Hatzfeld.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Meeting with K. Asher, J. Simpson and M. Hatzfeld to prepare for the bi-weekly status update with the Company.	0.8			A1
Marold	Erick W.	EWM	Senior	12/15/2006	Corporate - Discussion with J. Simpson regarding the timing of payroll audit procedures.	0.7			A1
Marold	Erick W.	EWM	Senior	12/15/2006	Corporate - Discussion with A. Ranney regarding the C&A debit balance and settlement with GM.	0.8			A1
Marold	Erick W.	EWM	Senior	12/15/2006	Corporate - Prepared agenda for meeting with G. Dantzer.	0.8			A1
Marold	Erick W.	EWM	Senior	12/15/2006	Corporate - Met with G. Dantzer to discuss identified differences within pre-petition account balances.	1.2			A1
Marold	Erick W.	EWM	Senior	12/15/2006	Corporate - Updated debt workpapers related to Eurodollar borrowings.	1.2			A1
Marold	Erick W.	EWM	Senior	12/15/2006	E&S - Organized workpapers for A. Krabill's review.	0.7			A1

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Marold	Erick W.	EWM	Senior	12/15/2006	E&S - Meeting with J. Henning to discuss final notes related to Q3.	0.8			A1
Miller	Nicholas S.	NSM	Manager	12/15/2006	Corporate - Meet with A. Ranney to discuss the reserve process for Collins & Aikman Accounts Receivable.	0.4			A1
Miller	Nicholas S.	NSM	Manager	12/15/2006	Corporate - Call with B. Holleman to discuss procedures to be performed in order to rely on the CARDS payroll system.	0.6			A1
Miller	Nicholas S.	NSM	Manager	12/15/2006	Corporate - Tying out the reported pre-petition amounts from prior year for the union training fund accrual to the actual amounts included in the pre-petition account reconciliation.	0.8			A1
Miller	Nicholas S.	NSM	Manager	12/15/2006	Corporate - Review of files from Delphi Docket to understand the court support for the transfer of pre-petition funds for the union training fund accrual.	2.2			A1
Miller	Nicholas S.	NSM	Manager	12/15/2006	Packard - Review of Q3 workpapers with M. Hatzfeld.	1.0			A1
Rothmund	Mario Valentin	MVR	Senior	12/15/2006	AHG - Cleared open notes on the Q3 workpaper.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/15/2006	E&C - Reviewed and performed audit procedures, relating to activity 9 - substantive audit, such as finalizing the finished good price test. In additional work has been performed on the inventory compilation.	5.8			A1
Rothmund	Mario Valentin	MVR	Senior	12/15/2006	E&C - Performed cut-off procedures relating to the open items.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	12/15/2006	E&C - Reviewed the Revenues and Expenditures control testing steps in AWS for signoffs and un-performed steps.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	12/15/2006	E&C - prepare the year end PBC list for all accounts	4.2			A1
Schwandt	Lisa N.	LNS	Staff	12/15/2006	Corporate Interim-Updated the Accounting Memos Binder for located documents, and updated the respective lead sheets.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	12/15/2006	Corporate Interim-Performed interim audit procedures on debt workpapers.	4.5			A1

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Schwandt	Lisa N.	LNS	Staff	12/15/2006	E&S Interim-Performed cutoff procedures for Mexican Inventory plants for documentation received from the client.	1.5			A1
Schwandt	Lisa N.	LNS	Staff	12/15/2006	Reviewed International Accounting Memos for inclusiveness and existence.	0.4			A1
Sheckell	Steven F.	SFS	Partner	12/15/2006	Review China fees and discuss China fees with B. Thelen	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/15/2006	Discussion with S. Kihn regarding liabilities subject to compromise.	0.3			A1
Simpson	Jamie	JS	Senior Manager	12/15/2006	Discussion with S. Kihn regarding pension/OPEB accounting.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/15/2006	Discussion with A. Krabill regarding agenda for status meeting with T. Timko.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/15/2006	Discussion with M. Hatzfeld, A. Krabill and K. Asher regarding agenda for status meeting with T. Timko.	1.1			A1
Simpson	Jamie	JS	Senior Manager	12/15/2006	Discussion with E. Marold regarding journal entry testing scope for Q4.	0.3			A1
Stille	Mark Jacob	MJS	Senior	12/15/2006	Discussion with S. Mullan regarding Hyperion Heat tool and security extracts.	0.3			A1
Tau	King-Sze	KST	Senior	12/15/2006	Saginaw - Auditing API reserve.	3.9			A1
Yang	Jinglu	JY	Senior	12/15/2006	Discussed pension issues with S. Smith	0.2			A1
Yang	Jinglu	JY	Senior	12/15/2006	Discussed cash issues with R. Hof, J. Hudson and S. Philips.	0.9			A1
Yang	Jinglu	JY	Senior	12/15/2006	Worked on documenting workpapers in AWS	1.1			A1
Yang	Jinglu	JY	Senior	12/15/2006	Performed pension participant data testing	5.8			A1
Imberger	Guido	GI	Senior Manager	12/16/2006	Saginaw - Review of planning documents (Understand the business, combined risk assessment) for the Steering Division.	0.6			A1
Imberger	Guido	GI	Senior Manager	12/16/2006	Saginaw - Review of workpapers related to the physical inventory observations in Saginaw and Athens.	1.1			A1
Imberger	Guido	GI	Senior Manager	12/16/2006	Review of fixed assets workpapers for Saginaw - Interim.	2.1			A1
Imberger	Guido	GI	Senior Manager	12/17/2006	Review inventory workpapers for interim audit Saginaw	3.2			A1
Reddy	Smitha Pingli	SPR	Manager	12/17/2006	Research re: Michigan business purpose and income re-allocation tax cases.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Reddy	Smitha Pingli	SPR	Manager	12/17/2006	Preparation of email to T. Mitchell and D Kirvan re: research on Michigan business purpose and income re-allocation tax cases.	0.3			A1
Asher	Kevin F.	KFA	Partner	12/18/2006	Review of audit risk areas at interim	2.5			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	DPSS Interim - Review of XM Agreements	0.7			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	DPSS Interim - Review of AR Confirmation results and follow-up with D. Langford.	0.8			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	E&S Interim - Call with R. Hofmann to discuss timing o PP&E audit requests.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	E&S Interim - Review of management testing of PP&E	0.8			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	Documented Corporate Governance, Ethics Line, and CAS entity level controls.	0.8			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	Met with M. Fawcett and N. Yang to discuss open items in entity level control testing.	0.9			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	Met with M. Fawcett, K. St. Romain, and S. Herbst (PwC) for internal control status update meeting.	1.2			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	TSRS Coordination - Review of Hyperion FX testing with L. Schwandt	1.2			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	TSRS Coordination - Preparation of memo to document procedures performed regarding eTBR to Hyperion reconciliation.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	12/18/2006	Steering-Meeting with G. Imberger to discuss open items relating to interim work for inventory.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	12/18/2006	Steering-Meeting with V. Zolinski and S. Hatch to discuss documents needed to perform inventory cut off.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	12/18/2006	Steering-Completed inventory cut off procedures relating to physical inventories observed.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	12/18/2006	Steering-Completed review notes relating to interim work for fixed assets.	1.9			A1
Chamarro	Destiny D.	DDC	Staff	12/18/2006	Steering-Completed review notes relating to interim work for inventory.	3.6			A1
Donahue	Robert M.	RMD	Senior Manager	12/18/2006	Conference call with C. Tosto and J. Simpson regarding coordination of preparation of Forms 5500 for pension/welfare benefit plans.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Donahue	Robert M.	RMD	Senior Manager	12/18/2006	Email correspondence with J. Simpson and R. Maethner regarding copies of prior year Forms 5500.	0.4			A1
Ford	David Hampton	DHF	Staff	12/18/2006	Packard - Performed testing on freight IBNR calculation	0.9			A1
Gerber	Katherine A.	KAA	Senior	12/18/2006	T&I - Meeting with J. Jurasik to discuss open item for AR reserves	0.3			A1
Gerber	Katherine A.	KAA	Senior	12/18/2006	T&I - Meeting with P. Saxena to discuss warranty reserve	0.4			A1
Gerber	Katherine A.	KAA	Senior	12/18/2006	T&I - Meeting with C. Aquino to test Billings Reserve	0.7			A1
Gerber	Katherine A.	KAA	Senior	12/18/2006	T&I - Meeting with D. Greenbury to discuss AR reserves	0.7			A1
Gerber	Katherine A.	KAA	Senior	12/18/2006	T&I - Testing rebills for interim tooling procedures	1.8			A1
Gerber	Katherine A.	KAA	Senior	12/18/2006	T&I - Documenting warranty reserve explanations	2.4			A1
Gerber	Katherine A.	KAA	Senior	12/18/2006	T&I - Following-up on open items for AR reserve testing	2.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/18/2006	E&C - Discussion with J. Brooks to apprise him of statu of E&Y European audit procedures.	1.5			A1
Imberger	Guido	GI	Senior Manager	12/18/2006	Saginaw - Preparation of email regarding Accounts Payable reconciliation (ACS and Division).	0.2			A1
Imberger	Guido	GI	Senior Manager	12/18/2006	Saginaw - Discussion with D. Chamarro regarding statu of their work and giving instructions how to proceed.	0.6			A1
Kearns	Matthew R.	MRK	Senior	12/18/2006	E&C - Preparing and reviewing year-end PBC list for substantive audit.	3.6			A1
Kearns	Matthew R.	MRK	Senior	12/18/2006	E&C - Reviewing interim PP&E test of control testing	3.7			A1
Kirvan	David M.	DMK	Senior Manager	12/18/2006	Review employee leasing info related to provision.	0.3			A1
Kirvan	David M.	DMK	Senior Manager	12/18/2006	Discussion with S. Reddy regarding employee leasing issue.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Meeting with S. Sheckell and J. Burns to discuss the status of our review of the 142 valuation memo and other valuation topics.	0.7			A1

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Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Preparation for meeting with J. Burns from the E&Y valuation group.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Review of the latest draft of the Delphi materiality/scoping memo.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Meeting with K. Romain, S. Herbst and J. Simpson to discuss comment on the Delphi 404 materiality/scope memo.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Status update with S. Sheckell.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Status update with M. Boehm regarding internal control matters.	0.5			A1
Marold	Erick W.	EWM	Senior	12/18/2006	Corporate - Review of Q3 journal entry detail provided by K. Barber and provided comments regarding revisions.	1.1			A1
Marold	Erick W.	EWM	Senior	12/18/2006	Corporate - Reviewed year-to-date wire room transactions and discussed activity with D. Brewer.	1.3			A1
Marold	Erick W.	EWM	Senior	12/18/2006	Corporate - Met with G. Dantzler and J. Lamb to discuss AP debit balance reclassifications.	1.7			A1
Marold	Erick W.	EWM	Senior	12/18/2006	Corporate - Searched for financially troubled vendors with debit balances.	1.8			A1
Marold	Erick W.	EWM	Senior	12/18/2006	Corporate - Updated test of control workprogram related to interim testing procedures.	2.1			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	Corporate - Follow-up with S. Kappler regarding the healthcare data testing.	0.2			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	Corporate - Meeting with A. Ranney to discuss the status of the derivatives testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	Corporate - Review of how regression analysis is calculated for hedge effectiveness testing, and understanding the outputs of the regression analysis.	1.3			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	Corporate - Work on derivatives summary memo.	1.9			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	Status meeting with SOX team including M. Fawcett, K. St. Romain, S. Herbst, J. Simpson and M. Boehm.	1.0			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	Packard - Scheduling of a meeting with C. Zerull and J. Reidy to discuss international topics.	0.4			A1

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Miller	Nicholas S.	NSM	Manager	12/18/2006	Packard - Preparation and delivery of the client assistance listing for Packard.	0.7			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	T&I - Preparation of a sync file for T&I prior to going to the division.	0.2			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	T&I - Preparation and sending of the T&I year-end client assistance listing.	0.6			A1
Pacella	Shannon M.	SMP	Manager	12/18/2006	Preparation of email to France team providing information on the requirements for the NSJE procedures.	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	12/18/2006	Discussion w/ D. Kirvan re: Michigan employee leasing company.	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	12/18/2006	Update w/ J. Beckman re: Michigan employee leasing company.	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/18/2006	Tied out the AHG inventory balances to the crosscharge from TB 181	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	12/18/2006	AHG - Worked on the inventory reserve workpaper	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/18/2006	AHG - Prepared the AR Reserve workpapers	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	12/18/2006	E&C - Sent additional questions to the client regarding the additional cut-off documentation provided to E&C.	0.4			A1
Saimoua	Omar Issam	OIS	Staff	12/18/2006	AHG - Performed audit related procedures to the Fixed asset	3.5			A1
Saimoua	Omar Issam	OIS	Staff	12/18/2006	AHG - Prepared a year end PBC list for the AHG division	4.5			A1
Schwandt	Lisa N.	LNS	Staff	12/18/2006	Corporate Interim-Updated the Pension Client Assistance List for Form 5500's that were received.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	12/18/2006	Corporate Interim-Updated the 8K Binder for recently filed documents.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	12/18/2006	Corporate Interim-Inquiring of bank accounts and obtaining documents from various Delphi employees regarding reconciliations and statements.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	12/18/2006	Corporate Interim-Updated the Accounting Memos Binder for documents missing.	3.2			A1
Schwandt	Lisa N.	LNS	Staff	12/18/2006	Coordination of arrival of B. Skelton, B. Devitt, and J. Burns to Delphi HQ.	1.3			A1
Sheckell	Steven F.	SFS	Partner	12/18/2006	Discuss valuation procedures with J. Burns, E&Y valuation.	1.1			A1

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Sheckell	Steven F.	SFS	Partner	12/18/2006	Review communications with global team	0.9			A1
Simpson	Jamie	JS	Senior Manager	12/18/2006	Preparation for call with C. Tosto and B. Donahue regarding 5500's.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/18/2006	Discussion with B. Donahue and C. Tosto regarding 5500 preparation.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/18/2006	Discussion with S. Sheckell regarding Corporate interim status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/18/2006	Meeting with K. St. Romain, M. Fawcett, S. Herbst, N. Miller and M. Boehm regarding 404 status (SAS 70's, corporate framework, status of PP&E and tooling testing)	1.2			A1
Simpson	Jamie	JS	Senior Manager	12/18/2006	Discussion with S. Sheckell regarding China fees.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/18/2006	Review of draft agendas for Brazil and Mexico for audit status calls.	0.8			A1
Stille	Mark Jacob	MJS	Senior	12/18/2006	Meeting with R. Hof and C. Courtade to discuss review process for Integra-T and IT2.	0.7			A1
Stille	Mark Jacob	MJS	Senior	12/18/2006	Time spent with T. Damodaran going over assigned tasks and questions.	1.9			A1
Stille	Mark Jacob	MJS	Senior	12/18/2006	Testing of GM applications program change process.	2.8			A1
Stille	Mark Jacob	MJS	Senior	12/18/2006	Documentation of Treasury (Integra-T & IT2) walkthroughs.	3.7			A1
Tosto	Cathy I.	CIT	Partner	12/18/2006	Conference call with J. Simpson and B. Donahue regarding employee benefit plan audits and tax compliance	0.3			A1
Yang	Jinglu	JY	Senior	12/18/2006	Discussed cash outstanding issues with J. Hunson and B. Dotson	0.3			A1
Yang	Jinglu	JY	Senior	12/18/2006	Discussion with HR staff S. Smith regarding pension participant data testing.	2.8			A1
Yang	Jinglu	JY	Senior	12/18/2006	Discussed entity-level control test with M. Fawcett	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with J. Simpson regarding Dayton staffing.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Discussion with S. Sheckell and J. Simpson regarding engagement economics.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with S. Hernandez and J. Simpson regarding inventory and expenses billing.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Preparation of Delphi Audit contacts in USA, France, Spain, Germany and Brazil per India.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Coordination of phone number for D. Unrue per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with J. Simpson regarding Status meeting with T. Timko.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Coordination of January 5th - D. Sherbin Meeting (Reschedule)	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with S. Sheckell and B. Devitt regarding Delphi Advisory Engagement Letter.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with J. Simpson regarding new projects (i.e. Delphi Officers listing, etc.) and status of current projects.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with M. Boehm and J. Hasse regarding FTT Meeting Materials.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Update Delphi Team Phone List and Other per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Work on Delphi Officers listing per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Work on quarterly focus call agenda per S. Sheckell.	0.9			A1
Boehm	Michael J.	MJB	Manager	12/19/2006	Corporate Interim - Met with J. Simpson to discuss cash reconciliation procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	12/19/2006	Corporate Interim - Met with J. Volek to discuss process to obtain cash reconciliations.	0.7			A1
Boehm	Michael J.	MJB	Manager	12/19/2006	Corporate Interim - Review of LSC interim workpaper documentation.	2.2			A1
Boehm	Michael J.	MJB	Manager	12/19/2006	DPSS Interim - Discussed SKYFi3 agreement and related accounting with A. Krabill.	0.8			A1
Boehm	Michael J.	MJB	Manager	12/19/2006	DPSS Interim - Review of SkyFi3 agreement and related guidance of SAB 104	1.3			A1
Boehm	Michael J.	MJB	Manager	12/19/2006	Discussed entity level control testing with N. Yang	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/19/2006	Accumulation of FTT and DOM meeting materials.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	12/19/2006	ACS-Meeting with J. Harbaugh to discuss ACS account payable file and procedures that need to be performed.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	12/19/2006	DPSS: Documented Accounts Receivable Confirmations that were received.	1.9			A1
Chamarro	Destiny D.	DDC	Staff	12/19/2006	Steering-Meeting with G. Imberger and K. Tau to discuss required inventory analysis for interim work.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	12/19/2006	Steering-Completed review notes relating to interim work for inventory.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	12/19/2006	Steering-Completed review notes relating to interim work for fixed assets.	2.8			A1
Damodaran	Tarun	TD	Staff	12/19/2006	Integra Walkthrough - DITGC Operations	0.6			A1
Damodaran	Tarun	TD	Staff	12/19/2006	Integra Walkthrough - DITGC Program Change	1.2			A1
Damodaran	Tarun	TD	Staff	12/19/2006	Integra Walkthrough -DITGC Logical Access	1.4			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Documentation of investments	0.1			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Discussing reserves with J. Simpson.	0.2			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Meeting with P. Saxena to go over open items for warranty reserve	0.2			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Prepare open items list	0.2			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Follow-up on open items for AR reserve	0.7			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Documentation of AR reserves	1.3			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Documenting warranty reserve	2.4			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Tooling testing (spending)	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/19/2006	E&C - Review of client request list for year-end.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	12/19/2006	Q3 - Save copies of workpapers to Detroit shared drive access for all tax team	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	12/19/2006	YE - Work on generating a client assistance list for year end documentation request	2.1			A1
Imberger	Guido	GI	Senior Manager	12/19/2006	Saginaw - Discussion with D. Chamarro and K. Tau regarding status of interim work and how to proceed for inventory, A/P and developing a PBC list for year end audit.	0.6			A1
Kennedy	Gareth L.	GLK	Manager	12/19/2006	Preparing questions for conference call on 12/21/06	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Review of Delphi accounting memo files to ensure completeness.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Conference call with S. Sheckell, J. Simpson, D. Payan and S. Hernandez.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Conference call with S. Sheckell, J. Simpson and E&Y Delphi China team to discuss the status of the audit work in China to date.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Preparation of e-mail for global team covering coordination matters on issues audited centrally.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Preparation of international tax instructions.	0.8			A1
Marold	Erick W.	EWM	Senior	12/19/2006	Corporate - Agreed supporting documentation to testing for the employee car capital lease program.	1.4			A1
Marold	Erick W.	EWM	Senior	12/19/2006	Corporate - Agreed supporting data from HR to supplemental compensation accrual.	1.8			A1
Marold	Erick W.	EWM	Senior	12/19/2006	E&S - Performed an overall review of open substantive audit procedures.	1.9			A1
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Meeting with B. Kolb to discuss open items from AR testing.	0.4			A1
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Meeting with D. Greenbury and J. Simpson to discuss Q4 issues.	0.5			A1
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Meeting with C. Rhodes to discuss rollforward testing status, fixed asset/tooling testing, and 15 key controls status.	0.9			A1
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Meeting with C. Tompkins to make additional fixed asset testing requests.	1.0			A1
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Review of AR controls testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Review of AR substantive testing.	1.4			A1
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Wrap up of open items in the investment testing, including a conclusion on the U.S. to Local GAAP differences.	2.1			A1
Pacella	Shannon M.	SMP	Manager	12/19/2006	Signoff/review TSRS worksteps in AWS.	0.5			A1
Pacella	Shannon M.	SMP	Manager	12/19/2006	Review Windows testing, provide review comments and sign-off.	2.4			A1
Ranney	Amber C.	ACR	Senior	12/19/2006	Corporate Interim-Auditing corporate accounts receivable balances.	1.6			A1
Ranney	Amber C.	ACR	Senior	12/19/2006	Corporate Interim-Auditing corporate balance sheet accounts as of 9/30/06.	5.7			A1

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Rothmund	Mario Valentin	MVR	Senior	12/19/2006	Attended meeting with AHG T. Yankee to discuss the remaining open items on the balance sheet	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	12/19/2006	Attended meeting with G. Anderson to discuss the income statement numbers booked to the AHG profit center XA01.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/19/2006	E&C - Completed the Finished Good Analysis - tying numbers to original source data and drawing final conclusions on the data prepared.	4.9			A1
Rothmund	Mario Valentin	MVR	Senior	12/19/2006	Finalized the E&C inventory analytics (GM/ Inventory Turns and Inventory fluctuations).	4.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/19/2006	Prepared final open item list - open questions are relating to unexplained variations.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	12/19/2006	AHG - performed internal control procedures for the Inventory and fixed asset process.	3.9			A1
Saimoua	Omar Issam	OIS	Staff	12/19/2006	AHG - Organized the AHG workpapers and the AWS engagement.	4.1			A1
Schwandt	Lisa N.	LNS	Staff	12/19/2006	Corporate Interim-Updated the Accounting Memos Binder for documents missing.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	12/19/2006	Corporate Interim-Prepared a binder for the financial task team meetings for the year.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	12/19/2006	Corporate Interim-Prepare copies of all Form 5500's received regarding pension plans.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	12/19/2006	Corporate Interim-Performed interim audit procedures on Foreign Exchange workpapers.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	12/19/2006	Corporate Interim-Updated the Pension Client Assistance List for Form 5500's that were received.	2.6			A1
Sheckell	Steven F.	SFS	Partner	12/19/2006	Attend interim closing conference calls	2.9			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Coordination of sending 5500's to tax team in Cincinnati for review.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Discussion with M. Boehm regarding entity level support.	0.2			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Discussion with C. Failer regarding Delphi staffing matters.	0.3			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Discussion with H. Aquino and S. Sheckell on engagement economics.	1.1			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Conf. call with E&Y Mexico, A. Krabill and S. Sheckell to discuss interim audit results.	0.6			A1

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Simpson	Jamie	JS	Senior Manager	12/19/2006	Conference call with E&Y China and S. Sheckell and A. Krabill to discuss interim audit results.	1.9			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Discussion with D. Greenbury regarding open items, significant accounting matters for Q4 and YE timing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Review of Thermal interim workpapers.	2.7			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Discussion with S. Pacella regarding TSRS status and audit documentation.	0.5			A1
Stille	Mark Jacob	MJS	Senior	12/19/2006	Documentation of Treasury (Integra-T & IT2) walkthroughs.	0.6			A1
Stille	Mark Jacob	MJS	Senior	12/19/2006	Discussion with S. Pacella regarding testing status and questions.	0.9			A1
Stille	Mark Jacob	MJS	Senior	12/19/2006	Time spent with T. Damodaran going over assigned tasks and questions.	1.2			A1
Tau	King-Sze	KST	Senior	12/19/2006	Saginaw - Discussion with D. Chamarro on documents received for cutoff testing.	0.3			A1
Tau	King-Sze	KST	Senior	12/19/2006	Saginaw - Discussion with G. Imberger and D. Chamarro regarding audit status and open items.	0.7			A1
Tau	King-Sze	KST	Senior	12/19/2006	Saginaw - Discussion with G. Imberger and D. Huston regarding API adjustment.	0.9			A1
Wardrope	Peter J.	PJW	Senior	12/19/2006	Documented application control testing for SAP controls	3.2			A1
Wardrope	Peter J.	PJW	Senior	12/19/2006	Review of PwC documentation for SAP Application controls testing	3.6			A1
Yang	Jinglu	JY	Senior	12/19/2006	Discussed cash outstanding issues with J. Hunson and B. Dotson	0.8			A1
Yang	Jinglu	JY	Senior	12/19/2006	Performed corporate cash substantive testing	1.2			A1
Yang	Jinglu	JY	Senior	12/19/2006	Communicated with HR staff S. Smith regarding pension participant data testing.	2.8			A1
Asher	Kevin F.	KFA	Partner	12/20/2006	Review of interim audit status	1.6			A1
Asher	Kevin F.	KFA	Partner	12/20/2006	Review of accounting risk related to Brazil and China	3.4			A1
Boehm	Michael J.	MJB	Manager	12/20/2006	Corporate Interim - Sent SOP 96-1 footnote disclosure e-mail to R. Reiminik	0.2			A1
Boehm	Michael J.	MJB	Manager	12/20/2006	Corporate Interim - Research of SOP 96-1 in preparation for quarterly environmental reserve meeting.	0.4			A1

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Boehm	Michael J.	MJB	Manager	12/20/2006	Corporate Interim - Discussed accounting for environmental reserves under SOP 96-1 with A. Krabill, E. Marold, K. Asher and S. Sheckell	1.4			A1
Boehm	Michael J.	MJB	Manager	12/20/2006	Corporate Interim - Met with M. Loeb, M. Hester, J. Hunt, M. Fraylick, and R. Reimink to discuss Q4 Environmental reserve adjustments, status of remediation investigations, and 10K footnote disclosures.	1.8			A1
Boehm	Michael J.	MJB	Manager	12/20/2006	Met with M. Fawcett to obtain documentation related to entity level controls.	1.1			A1
Boehm	Michael J.	MJB	Manager	12/20/2006	TSRS Coordination - Status update conversation with C. Petterson.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	12/20/2006	Steering-Meeting with G. Imberger and K. Tau to discuss required inventory analysis for interim work.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	12/20/2006	Steering-Meeting with V. Zolinski and S. Hatch to discuss documents needed to perform inventory cut off.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	12/20/2006	Steering-Roundtrip travel time to Saginaw to perform interim procedures.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	12/20/2006	Steering-Completed review notes relating to interim work for inventory.	2.3			A1
Chamarro	Destiny D.	DDC	Staff	12/20/2006	Steering-Completed inventory cut off procedures relating to physical inventories observed.	3.2			A1
Chamarro	Destiny D.	DDC	Staff	12/20/2006	Steering-Completed review notes relating to interim work for fixed assets.	3.2			A1
Craig	Tashawna N.	TNC	Staff	12/20/2006	Saginaw - Interim testing of inventory	0.4			A1
Craig	Tashawna N.	TNC	Staff	12/20/2006	Saginaw - Met with L. Ackett to discuss open items for interim testing of fixed assets (disposals)	0.4			A1
Craig	Tashawna N.	TNC	Staff	12/20/2006	Saginaw - Met with P. O'Bee to discuss open items for interim testing of fixed assets	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/20/2006	Saginaw - Met with G. Imberger to discuss testing of opening balances of Saginaw Steering financial statements.	1.2			A1
Craig	Tashawna N.	TNC	Staff	12/20/2006	Saginaw - Interim Testing of Fixed Assets	6.7			A1
Damodaran	Tarun	TD	Staff	12/20/2006	Integra Walkthrough - DITGC Program Change	2.1			A1

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Gerber	Katherine A.	KAA	Senior	12/20/2006	T&I - Discussion with P. Cates regarding tooling testing	0.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/20/2006	AHG - Review of interim audit working papers.	3.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/20/2006	Packard - Meeting with C. Zerull to discuss status of European E&Y audit procedures.	2.5			A1
Henning	Jeffrey M.	JMH	Partner	12/20/2006	Conf call with K. Asher, S. Sheckell, and J. Simpson to review results of E&Y interim audit work in Delphi Asian operations.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	12/20/2006	Conf. Call with J. Riedy, C. Zerull, M. Hatzfeld, and N. Miller to review interim audit status and results from E&Y International audit work at non U.S. Packard Division locations	0.7			A1
Horner	Kevin John	KJH	Staff	12/20/2006	Packard Interim: meeting with M. Hatzfeld, N. Miller, M. Pikos, and D. Ford to discuss status of Packard audit.	0.3			A1
Horner	Kevin John	KJH	Staff	12/20/2006	Packard Interim: received purchase orders for N. Kryzhan and finished testing of pass-by shipments.	0.6			A1
Horner	Kevin John	KJH	Staff	12/20/2006	T&I Interim: meeting with J. Sienkiewicz to obtain Moraine shipping cut-off documentation.	0.4			A1
Kennedy	Gareth L.	GLK	Manager	12/20/2006	Conference call with M. Fraylick, R. Reimink, N. Miller J. Simpson and Mercer to discuss Worker's compensatio valuation.	1.5			A1
Klemash	Stephen W.	SWK	Partner	12/20/2006	Internal account review with K. Asher, Frank, G. Schaffert, and S. Sheckell.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Review of recent 8-K's filed by Delphi.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Fourth quarter environmental meeting with M. Boehm, E. Marold, M Hester, M. Loeb and Delphi facilities personnel to discuss the status of the environmental reserves.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Discussion of the accounting for environmental reserve adjustments with S. Sheckell, M. Boehm and E. Marold and research on the topic.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Call with C. Anderson to discuss XM subsidy accountin, for Skyfi 3 and divisional accounting topics.	0.6			A1

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Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	International E&S, U.S. E&S matters and Asia update call with R. Jobe.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Conference call with K. Asher, S. Sheckell, J. Simpson and E&Y Brazil audit team to discuss the status of the audit work in Brazil to date.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Preparation of e-mail to international teams regarding matters to be audited centrally and procedures to be preformed internationally related to them.	1.2			A1
Marold	Erick W.	EWM	Senior	12/20/2006	Corporate - Debrief discussion between E. Marold, M. Boehm and A. Krabill regarding the environmental meeting.	0.6			A1
Marold	Erick W.	EWM	Senior	12/20/2006	Corporate - Prepared for the environmental meeting based on documentation provided prior to meeting.	0.9			A1
Marold	Erick W.	EWM	Senior	12/20/2006	Corporate - Attended the fourth quarter environmental meeting with M. Boehm, A. Krabill, R. Reimink, M. Hester, and J. Hunt.	1.7			A1
Miller	Nicholas S.	NSM	Manager	12/20/2006	Corporate - Meeting with J. Schmidt to discuss the results of the derivative identifier surveys that were sent.	0.4			A1
Miller	Nicholas S.	NSM	Manager	12/20/2006	Corporate - Preparing memo to T. Tilton to request information on the KDAC investment.	0.4			A1
Miller	Nicholas S.	NSM	Manager	12/20/2006	Corporate - Review of worker's comp walkthrough in order to prepare for actuarial conference calls.	0.8			A1
Miller	Nicholas S.	NSM	Manager	12/20/2006	Corporate - Meeting with R. Reiminck, J. Simpson, M. Fraylick and actuaries to discuss the workers compensation actuarial calculations.	1.1			A1
Miller	Nicholas S.	NSM	Manager	12/20/2006	Packard - Review of international results and preparation of agenda for Packard conference call.	1.2			A1
Miller	Nicholas S.	NSM	Manager	12/20/2006	Packard - Conference call with J. Riedy, C. Zerull, J. Henning and M. Hatzfeld to walk through the international results for Packard.	1.5			A1
Pacella	Shannon M.	SMP	Manager	12/20/2006	Updated Planning Memo based on feedback from J. Simpson.	0.4			A1
Pacella	Shannon M.	SMP	Manager	12/20/2006	Meeting with J. Simpson to discuss TSRS status	0.6			A1

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Pacella	Shannon M.	SMP	Manager	12/20/2006	Met with P. Wardrope to discuss application control testing.	0.4			A1
Ranney	Amber C.	ACR	Senior	12/20/2006	Corporate Interim-Preparing derivative confirmation request letters.	0.5			A1
Ranney	Amber C.	ACR	Senior	12/20/2006	Corporate Interim-Discussing status of derivative audit procedures with N. Miller.	1.1			A1
Ranney	Amber C.	ACR	Senior	12/20/2006	Corporate Interim-Auditing corporate balance sheet accounts as of 9/30/06.	4.8			A1
Reddy	Smitha Pingli	SPR	Manager	12/20/2006	Discussion w/ J. Beckman and C. Tosto re: MI employee leasing	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	12/20/2006	AHG - Met with M. Hatzfeld to discuss the open items relating to the inventory process	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/20/2006	Reviewed the GM and Inventory Turn analysis for AHG	2.8			A1
Rothmund	Mario Valentin	MVR	Senior	12/20/2006	E&C - Answered Inventory Cut-off follow-up questions	0.6			A1
Saimoua	Omar Issam	OIS	Staff	12/20/2006	E&C - Performed reconciliation between the inventory listing and the count sheets for the Needmore plants.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	12/20/2006	E&C - Performed reconciliation between the inventory listing and the count sheets for the Sandusky plant.	2.6			A1
Saimoua	Omar Issam	OIS	Staff	12/20/2006	E&C - Performed reconciliation from the inventory listing to the count sheets for the Kettering plant.	3.3			A1
Schaffert	Glen A.	GAS	Partner	12/20/2006	Internal account review with K. Asher, Frank, S. Klemash, and S. Sheckell.	1.5			A1
Schwandt	Lisa N.	LNS	Staff	12/20/2006	Corporate Interim-Updated the 8K Binder for recently filed documents.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	12/20/2006	Corporate Interim-Updated the Accounting Memos Binder for documents missing.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	12/20/2006	Corporate Interim-Prepared a binder for the financial task team meetings for the year.	2.2			A1
Schwandt	Lisa N.	LNS	Staff	12/20/2006	Corporate Interim-Inquiring of bank accounts and obtaining documents from various Delphi employees regarding reconciliations and statements.	2.6			A1
Sheckell	Steven F.	SFS	Partner	12/20/2006	Review environmental reserves	1.1			A1
Sheckell	Steven F.	SFS	Partner	12/20/2006	Dayton - Review accounts receivable workpapers	2.6			A1

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Sheckell	Steven F.	SFS	Partner	12/20/2006	Review communications with global team	3.9			A1
Sheckell	Steven F.	SFS	Partner	12/20/2006	Review risk areas with leadership	1.1			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Preparation for worker's compensation meeting with actuaries.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Revisions to international pension audit program.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Preparation of international scope analysis for pension plans.	1.4			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Conference call with M. Fraylick, R. Reimink, N. Miller G. Kennedy and Mercer to discuss Worker's compensation valuation.	1.4			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Discussion with J. Rife regarding AR confirm results.	0.3			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Discussion with K. Asher and S. Sheckell regarding Dayton AR confirm errors identified and considerations for year-end.	0.3			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Discussion with H. Aquino regarding independence procedures.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Review of staffing conflicts for Delphi.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Review of draft email to international teams regarding legal reserves, FAS 144 and ethics hotline.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Conference call with Brazil team (M. Berstecher and W. Passetto), K. Asher, S. Sheckell and A. Krabill to discuss interim results.	0.8			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Discussions with K. Asher and S. Sheckell regarding international meetings.	1.3			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Discussion with J. Henning regarding T&I status.	0.3			A1
Stille	Mark Jacob	MJS	Senior	12/20/2006	Discussion with S. Pacella regarding testing status and questions.	1.1			A1
Stille	Mark Jacob	MJS	Senior	12/20/2006	Time spent with T. Damodaran going over assigned tasks and questions.	1.1			A1
Stille	Mark Jacob	MJS	Senior	12/20/2006	Documentation of Treasury (Integra-T & IT2) walkthroughs.	1.9			A1
Tosto	Cathy I.	CIT	Partner	12/20/2006	Discuss employee leasing issue on contingent tax reserve with S. Reddy.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	12/20/2006	Follow-up with S. Sheckell regarding employee leasing issue on contingent tax reserve.	0.3			A1
Wardrope	Peter J.	PJW	Senior	12/20/2006	Met with S. Pacella to discuss documentation approach for SAP application controls	0.4			A1
Wardrope	Peter J.	PJW	Senior	12/20/2006	Documented application control testing for SAP controls	1.1			A1
Wardrope	Peter J.	PJW	Senior	12/20/2006	Review of PwC documentation for SAP Application controls testing	3.3			A1
Asher	Kevin F.	KFA	Partner	12/21/2006	Review of interim audit status	2.1			A1
Boehm	Michael J.	MJB	Manager	12/21/2006	Corporate Interim - Reviewed payroll reconciliation performed at ACS with E. Marold	0.8			A1
Boehm	Michael J.	MJB	Manager	12/21/2006	Corporate Interim - Review of AP Debit balance documentation	2.7			A1
Boehm	Michael J.	MJB	Manager	12/21/2006	E&S Interim - Provided J. Henning with a status update regarding E&S audit procedures	1.0			A1
Boehm	Michael J.	MJB	Manager	12/21/2006	TSRS Coordination - Discussed Hyperion FX testing approach with L. Schwandt.	0.4			A1
Craig	Tashawna N.	TNC	Staff	12/21/2006	Saginaw - Testing of opening balances for Saginaw Steering financial statements	4.3			A1
Henning	Jeffrey M.	JMH	Partner	12/21/2006	E&C - Review audit status of Powertrain division	0.8			A1
Kearns	Matthew R.	MRK	Senior	12/21/2006	E&C - Reviewing interim inventory substantive audit testing.	3.8			A1
Kearns	Matthew R.	MRK	Senior	12/21/2006	E&C - Reviewing interim PP&E substantive testing	3.9			A1
Kennedy	Gareth L.	GLK	Manager	12/21/2006	Conference Call with Delphi and their external actuaries	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Review of recent 8-K's filed by Delphi.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Review of DPSS interim workpapers.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Review of E&S interim workpapers.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Distribution of Delphi accounting memos to foreign locations.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Preparation of e-mails to international teams for the international pension and cash procedures.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Correspondence with foreign teams regarding journal entry testing.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Preparation of e-mail to international teams regarding matters to be audited centrally and procedures to be preformed internationally related to them.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Review of notes from T. Timko regarding the European status meetings held.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Preparation of international tax instructions.	0.7			A1
Marold	Erick W.	EWM	Senior	12/21/2006	Corporate - Debrief discussion between E. Marold, M. Boehm and A. Krabill regarding the environmental meeting.	0.6			A1
Marold	Erick W.	EWM	Senior	12/21/2006	Corporate - Prepared a memo summarizing the Q4 environmental meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	12/21/2006	Corporate - Finalized documentation regarding financially troubled vendors.	1.2			A1
Marold	Erick W.	EWM	Senior	12/21/2006	Corporate - Finalized summary memo regarding AP Debit balance testing.	1.3			A1
Marold	Erick W.	EWM	Senior	12/21/2006	Corporate - Reviewed 9/30/06 payroll account reconciliations.	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	12/21/2006	Walked AHG personnel through the calculation of the inventory turns, since initial file provided did not have the correct data in spreadsheet provided	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	12/21/2006	Tied in all the inventory documents into the AHG AWS file related to the inventory procedures.	5.4			A1
Rothmund	Mario Valentin	MVR	Senior	12/21/2006	AHG - drafted open items list related to inventory procedures.	1.2			A1
Saimoua	Omar Issam	OIS	Staff	12/21/2006	E&C - Performed reconciliation of the inventory listing to the E&Y count sheets for the Rochester Plant.	2.4			A1
Saimoua	Omar Issam	OIS	Staff	12/21/2006	E&C - Performed reconciliation from the inventory listing to the count sheet for the Milwaukee plant.	2.6			A1
Saimoua	Omar Issam	OIS	Staff	12/21/2006	E&C - Performed reconciliation from the inventory listing to the count sheets for the Anderson plant.	3.0			A1
Schwandt	Lisa N.	LNS	Staff	12/21/2006	Corporate Interim-Updated the Accounting Memos Binder for documents missing.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	12/21/2006	Corporate Interim-Organized SRM workpapers in folders and folder pockets.	1.5			A1
Schwandt	Lisa N.	LNS	Staff	12/21/2006	Corporate Interim-Performed interim audit procedures on Foreign Exchange workpapers.	4.9			A1
Sheckell	Steven F.	SFS	Partner	12/21/2006	Review environmental reserves	0.9			A1
Stille	Mark Jacob	MJS	Senior	12/21/2006	Follow-up with E. Rowe and C. Courtade regarding Integra-T and IT2 access administration and operations processes.	0.6			A1
Tau	King-Sze	KST	Senior	12/21/2006	Saginaw - Prepared client assistant list for year-end audit.	2.3			A1
Chamarro	Destiny D.	DDC	Staff	12/22/2006	Steering-Completed review notes relating to interim work for inventory.	2.7			A1
Chamarro	Destiny D.	DDC	Staff	12/22/2006	Steering-Completed inventory cut off procedures relating to physical inventories observed.	2.8			A1
Kennedy	Gareth L.	GLK	Manager	12/22/2006	Drafting memo on findings for the audit team.	2.9			A1
Marold	Erick W.	EWM	Senior	12/22/2006	Saginaw - Communication with Saginaw team regarding year-end substantive procedures.	0.8			A1
Saimoua	Omar Issam	OIS	Staff	12/22/2006	E&C - Performed audit related work to the fixed asset system	3.8			A1
Saimoua	Omar Issam	OIS	Staff	12/22/2006	E&C - Performed audit related work to the Inventory process	4.2			A1
Stille	Mark Jacob	MJS	Senior	12/22/2006	Documentation of Treasury (Integra-T & IT2) walkthroughs.	3.1			A1
Tosto	Cathy I.	CIT	Partner	12/22/2006	Meeting with T. Tamer to discuss status of U.S. ptr	0.7			A1
Yang	Jinglu	JY	Senior	12/22/2006	Communicated with HR staff, S. Smith, regarding pension participant data testing follow up questions.	0.8			A1
Yang	Jinglu	JY	Senior	12/22/2006	Discussed cash outstanding issues with J. Hunson and B. Dotson	3.2			A1
Tau	King-Sze	KST	Senior	12/28/2006	Saginaw - Review management test of controls workpapers.	6.1			A1
Tau	King-Sze	KST	Senior	12/29/2006	Saginaw - Review management test of controls workpapers.	5.9			A1
A1 Project Total:						<u>1,666.2</u>		<u>\$1,500,000</u>	

Accounting Assistance - A2
Bankruptcy

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	12/4/2006	Review list of items to be requested for attrition program participant testing.	0.4	\$425	\$170	A2
Ranney	Amber C.	ACR	Senior	12/14/2006	Discussing the Attrition Program reserve with K. Coleman & B. Dotson.	1.2	\$250	\$300	A2
Ranney	Amber C.	ACR	Senior	12/14/2006	Auditing the 9/30/06 Attrition Reserve for buyouts & pr retirements.	4.2	\$250	\$1,050	A2
Simpson	Jamie	JS	Senior Manager	12/14/2006	Discussion with C. Jones and A. Ranney regarding attrition plan accruals and receivable from GM.	0.6	\$425	\$255	A2
Marold	Erick W.	EWM	Senior	12/15/2006	Discussion with A. Ranney regarding the IUE attrition program related balances.	0.7	\$250	\$175	A2
Simpson	Jamie	JS	Senior Manager	12/15/2006	Discussion with A. Ranney regarding testing of GM receivable for attrition plans and related accrual.	0.4	\$425	\$170	A2
Yang	Jinglu	JY	Senior	12/18/2006	Performed attrition participant data testing	3.3	\$225	\$743	A2
Yang	Jinglu	JY	Senior	12/19/2006	Performed attrition participant data testing	3.1	\$225	\$698	A2
A2 Bankruptcy Project Total:						13.9		\$3,560	
Catalyst									
Henning	Jeffrey M.	JMH	Partner	12/3/2006	Review of Catalyst carve-out audit SRM	1.6	\$525	\$840	A2
Henning	Jeffrey M.	JMH	Partner	12/4/2006	Catalyst audit review of select workpapers	3.4	\$525	\$1,785	A2
Saimoua	Omar Issam	OIS	Staff	12/4/2006	Met with M. Hatzfeld to discuss the Catalyst financials documentation and auditing process.	2.6	\$200	\$520	A2
Saimoua	Omar Issam	OIS	Staff	12/4/2006	Performed updating to the SRM of Catalyst	3.8	\$200	\$760	A2
Saimoua	Omar Issam	OIS	Staff	12/4/2006	Accumulated information and related supporting documents for the FAS 144 testing.	5.6	\$200	\$1,120	A2
Fitzpatrick	Michael J.	MJF	Partner	12/5/2006	Communication with engagement team regarding projec status, significant accounting/auditing topics to date.	3.0	\$750	\$2,250	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/5/2006	Preparation for update status meeting on Catalyst financial statement audit process.	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/5/2006	Meeting with C. Arkwright to discuss status of financial statement audit in terms of: delphi status on Mexico SLF support for uncollectible receivables, and financial reporting matters.	1.5	\$425	\$638	A2
Henning	Jeffrey M.	JMH	Partner	12/5/2006	Create company to-do list for Catalyst audit	1.4	\$525	\$735	A2
Henning	Jeffrey M.	JMH	Partner	12/5/2006	Review GAAP checklist for Catalyst audit	2.1	\$525	\$1,103	A2
Henning	Jeffrey M.	JMH	Partner	12/5/2006	Catalyst - finalization of SRM - review of Consolidation	4.0	\$525	\$2,100	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	12/5/2006	Catalyst audit - review legal letters.	1.7	\$525	\$893	A2
Henning	Jeffrey M.	JMH	Partner	12/5/2006	Catalyst audit - review subsequent event disclosures.	1.6	\$525	\$840	A2
Henning	Jeffrey M.	JMH	Partner	12/5/2006	Catalyst audit - final AWS reviews.	1.7	\$525	\$893	A2
Khetan	Shishir R.	SRK	Senior Manager	12/5/2006	Review revised analysis on SFAS 144.	1.7	\$425	\$723	A2
Khetan	Shishir R.	SRK	Senior Manager	12/5/2006	Prepare a SAS memo to audit team	1.5	\$425	\$638	A2
Saimoua	Omar Issam	OIS	Staff	12/5/2006	Updated the ICFC document.	2.1	\$200	\$420	A2
Saimoua	Omar Issam	OIS	Staff	12/5/2006	Met with K. Tremain to discuss open items in the Catalyst project and obtain understanding of certain areas.	3.6	\$200	\$720	A2
Saimoua	Omar Issam	OIS	Staff	12/5/2006	Reconcile tie out of the financial statements and the Pegasus model tie out.	6.3	\$200	\$1,260	A2
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Correspondence with M. Hatzfeld regarding Catalyst engagement letter	0.2	\$125	\$25	A2
Henning	Jeffrey M.	JMH	Partner	12/6/2006	Conf. Call to review status of company progress on Financial Statements	1.0	\$525	\$525	A2
Henning	Jeffrey M.	JMH	Partner	12/6/2006	Research appropriate working paper access letters	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	12/6/2006	Prepare appropriate working paper access letters	0.8	\$525	\$420	A2
Khetan	Shishir R.	SRK	Senior Manager	12/6/2006	Review revised analysis on SFAS 144.	1.2	\$425	\$510	A2
Khetan	Shishir R.	SRK	Senior Manager	12/6/2006	Prepare a SAS memo to audit team	0.9	\$425	\$383	A2
Saimoua	Omar Issam	OIS	Staff	12/6/2006	Met with M. Hatzfeld to discuss the Catalyst financials documentation and auditing process.	1.2	\$200	\$240	A2
Saimoua	Omar Issam	OIS	Staff	12/6/2006	Met with K. Tremain to discuss open items in the Catalyst project and obtain understanding of certain areas.	1.3	\$200	\$260	A2
Saimoua	Omar Issam	OIS	Staff	12/6/2006	Accumulated information and related supporting documents for the FAS 144 testing.	3.6	\$200	\$720	A2
Saimoua	Omar Issam	OIS	Staff	12/6/2006	Reconcile tie out of the financial statements and the Pegasus model tie out.	6.1	\$200	\$1,220	A2
Henning	Jeffrey M.	JMH	Partner	12/7/2006	Conf. call with T. Timko re: status of Catalyst audit and responses to his open items.	1.3	\$525	\$683	A2
Saimoua	Omar Issam	OIS	Staff	12/7/2006	Met with M. Hatzfeld to discuss the Catalyst financials documentation and auditing process.	1.8	\$200	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	12/7/2006	Met with J. Henning to explain the Pegasus Model tie out.	2.3	\$200	\$460	A2
Saimoua	Omar Issam	OIS	Staff	12/7/2006	Performed updating to the SRM of Catalyst	3.2	\$200	\$640	A2
Saimoua	Omar Issam	OIS	Staff	12/7/2006	Updated the ICFC document.	4.7	\$200	\$940	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/8/2006	Meeting with C. Arkwright to discuss status of audit and develop audit approach for Mexican reclaim AR write-off.	1.6	\$425	\$680	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/8/2006	Review of Pegasus financial statement tie-out	4.1	\$425	\$1,743	A2
Henning	Jeffrey M.	JMH	Partner	12/8/2006	Discussion with T. Timko re: warranty reserve, interco AR and analytics	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	12/8/2006	Discussions with J. Williams and M. Hatzfeld re: Catalyst status	1.0	\$525	\$525	A2
Saimoua	Omar Issam	OIS	Staff	12/8/2006	Performed updating to the SRM of Catalyst	1.4	\$200	\$280	A2
Saimoua	Omar Issam	OIS	Staff	12/8/2006	Updated the ICFC document.	1.6	\$200	\$320	A2
Saimoua	Omar Issam	OIS	Staff	12/8/2006	Accumulated information and related supporting documents for the FAS 144 testing.	5.4	\$200	\$1,080	A2
Henning	Jeffrey M.	JMH	Partner	12/10/2006	Review status of remaining Catalyst audit open items.	2.4	\$525	\$1,260	A2
Henning	Jeffrey M.	JMH	Partner	12/10/2006	Prepare communication to management re: status of remaining Catalyst audit open items.	0.6	\$525	\$315	A2
Saimoua	Omar Issam	OIS	Staff	12/10/2006	Performed wrap up activity on the Catalyst engagement.	4.6	\$200	\$920	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/11/2006	Review and edit of internal SAS memo received from E&Y Cleveland valuation group relative to E&Y review of FAS 144 assumptions used by Delphi management to support NBV of Catalyst assets.	1.1	\$425	\$468	A2
Henning	Jeffrey M.	JMH	Partner	12/11/2006	Review draft findings from SLP internal audit.	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	12/11/2006	Review other Catalyst audit workpapers.	1.7	\$525	\$893	A2
Henning	Jeffrey M.	JMH	Partner	12/11/2006	Status correspondence with management.	0.9	\$525	\$473	A2
Saimoua	Omar Issam	OIS	Staff	12/11/2006	Helped J. Henning and M. Hatzfeld in wrapping up the Catalyst work papers.	2.1	\$200	\$420	A2
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Correspondence with V. Singleton regarding Catalyst engagement letter received.	0.1	\$125	\$13	A2
A2 Catalyst Project Total:						110.7		\$36,650	
Corporate									
Fitzpatrick	Michael J.	MJF	Partner	12/4/2006	Research FAS 133 accounting	1.1	\$750	\$825	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	12/4/2006	Preparation of email to Romania regarding FIN 48	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	12/5/2006	Discussion with T. Tamer, J. Williams, J. Whitson, B. Sparks, J. Erickson and D. Kelley related to FIN 48	1.4	\$525	\$735	A2
Asher	Kevin F.	KFA	Partner	12/6/2006	Research and meetings with T. Timko regarding FASB 133 accounting for FX contracts	3.2	\$700	\$2,240	A2
Fitzpatrick	Michael J.	MJF	Partner	12/6/2006	Consultation regarding FAS 133	1.9	\$750	\$1,425	A2
Sheckell	Steven F.	SFS	Partner	12/6/2006	Consultation regarding FAS 133	0.7	\$525	\$368	A2
Tosto	Cathy I.	CIT	Partner	12/6/2006	Conference call with D. Gaveau, N. Kayser, J. Deiotte, and D. Kelley regarding FIN 48 in Poland, France, and Germany	0.8	\$525	\$420	A2
Tosto	Cathy I.	CIT	Partner	12/6/2006	Meeting with B. Sparks, M. Cone, B. Morris, and D. Kelley regarding FIN 48	1.3	\$525	\$683	A2
Asher	Kevin F.	KFA	Partner	12/7/2006	Meeting with T. Timko regarding FASB 133 accounting for FX contracts	0.6	\$700	\$420	A2
Asher	Kevin F.	KFA	Partner	12/7/2006	Research regarding FASB 133 accounting for FX contracts	5.2	\$700	\$3,640	A2
Henning	Jeffrey M.	JMH	Partner	12/7/2006	Discuss current status of FAS 133 matter and potential restatement implications	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	12/7/2006	Consultation regarding FAS 133	0.5	\$525	\$263	A2
Tosto	Cathy I.	CIT	Partner	12/7/2006	FIN 48 - correspondence with E&Y Brazil	0.4	\$525	\$210	A2
Fitzpatrick	Michael J.	MJF	Partner	12/11/2006	Research FAS 133 accounting	2.1	\$750	\$1,575	A2
Henning	Jeffrey M.	JMH	Partner	12/11/2006	Conference call with PPD and consultation relative to FAS 133 application to Company's forward foreign exchange contracts	1.2	\$525	\$630	A2
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Conference call with J. Burns to discuss the status of the FAS 142 valuation review and to arrange for his visit next week to meet with the KPMG valuation group that will be working on the valuation for fresh start accounting.	0.7	\$425	\$298	A2
Royall II	Robert L.	RLR	Partner	12/11/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	1.2	\$750	\$900	A2
Sheckell	Steven F.	SFS	Partner	12/11/2006	Research FAS 133 and company bankruptcy memo	5.6	\$525	\$2,940	A2
Kelley	Daniel F.	DFK	Partner	12/12/2006	FIN 48 call	1.1	\$525	\$578	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Royall II	Robert L.	RLR	Partner	12/12/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	0.8	\$750	\$600	A2
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with S. Kihn and R. Reimink regarding FAS 112 extended disability accounting - impact of FAS 158.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	12/12/2006	Research FAS 112 Extended disability accounting and impact of FAS 158.	1.1	\$425	\$468	A2
Tosto	Cathy I.	CIT	Partner	12/12/2006	FIN 48 call with Delphi France, B. Morris, M. Cohn, D. Kelley, and D. Gaveau	1.4	\$525	\$735	A2
Royall II	Robert L.	RLR	Partner	12/13/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	0.9	\$750	\$675	A2
Sheckell	Steven F.	SFS	Partner	12/13/2006	Research FAS 133 and company bankruptcy memo	2.6	\$525	\$1,365	A2
Boehm	Michael J.	MJB	Manager	12/14/2006	DPSS Interim - Discussion with A. Brazier, H. Powell and A. Krabill regarding E&S and DPSS Warranty accounting.	1.2	\$300	\$360	A2
Conat	Arthur L.	ALC	Executive Director	12/14/2006	Consultation regarding FAS 112 methodology used by Delphi	1.0	\$475	\$475	A2
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Research regarding revenue recognition matter for parts sold by E&S and serviced by DPSS.	0.6	\$425	\$255	A2
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Discussions with H. Powell and M. Boehm regarding revenue recognition matter for parts sold by E&S and serviced by DPSS.	0.9	\$425	\$383	A2
Royall II	Robert L.	RLR	Partner	12/14/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	1.1	\$750	\$825	A2
Sheckell	Steven F.	SFS	Partner	12/14/2006	Research FAS 133 and company bankruptcy memo	2.4	\$525	\$1,260	A2
Simpson	Jamie	JS	Senior Manager	12/14/2006	Discussion with A. Conat regarding FAS 112 extended disability liabilities.	1.1	\$425	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Research regarding revenue recognition matter for parts sold by E&S and serviced by DPSS.	0.9	\$425	\$383	A2
Miller	Nicholas S.	NSM	Manager	12/15/2006	Call with S. Kane to discuss the foreign currency ineffectiveness calculation required due to historical inaccuracies in the hedge designation documentation.	0.3	\$300	\$90	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	12/15/2006	Meeting with N. Dhar and J. Volek to discuss the ineffectiveness calculation for the foreign currency derivatives required due to the historical inaccuracies in the hedge documentation.	1.0	\$300	\$300	A2
Sheckell	Steven F.	SFS	Partner	12/15/2006	Research FAS 133 and company bankruptcy memo	1.4	\$525	\$735	A2
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Meeting with J. Williams, A. Brazier, W. Tilotti, B. Murray, S. Sheckell and M. Hatzfeld to discuss FAS 144 analysis matters and the status of the Company's work to date.	1.4	\$425	\$595	A2
Sheckell	Steven F.	SFS	Partner	12/19/2006	Discuss FAS 144 analysis with J. Williams and team.	1.3	\$525	\$683	A2
Fitzpatrick	Michael J.	MJF	Partner	12/20/2006	Research FAS 133 accounting	1.0	\$750	\$750	A2
Kane	Steven M.	SMK	Manager	12/20/2006	FAS 133 - Discussions on calculating ineffectiveness for FX hedges where critical terms don't match	0.7	\$375	\$263	A2
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Discussion with A. Brazier regarding question regarding the accounting for warranty service provided by DPSS on E&S sales.	1.0	\$425	\$425	A2
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Conference call with T. Misniakiewicz and F. Degueudre regarding the depreciation lives used in Poland for U.S. GAAP and Polish GAAP.	0.8	\$425	\$340	A2
A2 Corporate Project Total:						55.3		\$31,253	
Financial Remediation									
Barwin	Kristen N.	KNB	Staff	12/4/2006	E&S - Document and review additional revenue testing for spot buy testing performed as a result of AR confirm errors.	2.2	\$200	\$440	A2
Boehm	Michael J.	MJB	Manager	12/4/2006	E&S Interim - Developed and documented test plan for E&S fixed assets as a result of control deficiencies.	1.4	\$300	\$420	A2
Horner	Kevin John	KJH	Staff	12/4/2006	T&I Interim: agreed Moraine inventory test counts from the ZAPI_COMP report to the 279 report as a result of inability to tie out test counts.	3.1	\$200	\$620	A2
Horner	Kevin John	KJH	Staff	12/4/2006	T&I Interim: sent request to C. Tompkins to obtain explanations for issues noted in tie out of inventory test counts	0.3	\$200	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/4/2006	T&I Interim: organized list of requests relating to issues that need to be resolved in relation tie out of inventory test counts	1.2	\$200	\$240	A2
Horner	Kevin John	KJH	Staff	12/4/2006	Packard Interim: finalized inventory rollforward documentation and the inventory PBC listing for M. Pikos review to address material weakness.	0.2	\$200	\$40	A2
Horner	Kevin John	KJH	Staff	12/4/2006	Packard Interim: communication of client assistance listing for inventory testing to J. Yuhasz as a result of the material weakness.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/4/2006	Packard Interim: discussed inventory testing procedures with M. Pikos as a result of the material weakness.	0.8	\$200	\$160	A2
Miller	Nicholas S.	NSM	Manager	12/4/2006	Packard - Discussing Packard inventory strategy with M Pikos as a result of the material weakness.	0.9	\$300	\$270	A2
Reddy	Smitha Pingli	SPR	Manager	12/4/2006	Conference call w/ C. Tosto and J. Beckman re: prep for 12/6/06 state tax meeting w/ client related to contingent state tax reserves and remediation of processes	0.6	\$300	\$180	A2
Rothmund	Mario Valentin	MVR	Senior	12/4/2006	E&C - Prepared Excel spreadsheet summarizing the tag listing (ZAPI-Comp) and the final inventory listing due to inability to tie out inventory test counts.	0.8	\$225	\$180	A2
Tosto	Cathy I.	CIT	Partner	12/4/2006	Review comments related to control framework in connection with 404 remediation	0.7	\$525	\$368	A2
Tosto	Cathy I.	CIT	Partner	12/4/2006	Conference call with S. Reddy and J. Beckman regarding preparation for our 12/6 meeting with Delphi to discuss remediation of state effective rate process and contingent tax reserves.	0.6	\$525	\$315	A2
Barwin	Kristen N.	KNB	Staff	12/5/2006	E&S- Perform additional procedures for revenue related to spot buys as a result of errors in AR confirmation testing.	0.8	\$200	\$160	A2
Barwin	Kristen N.	KNB	Staff	12/5/2006	E&S- Document fixed asset deficiency control in deficiency tracker	0.6	\$200	\$120	A2
Boehm	Michael J.	MJB	Manager	12/5/2006	Preparation of document to detail audit procedures responsive to deficiencies identified by management.	1.8	\$300	\$540	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	12/5/2006	Discussing the documents that we will need to request with J. Yuhasz in order to perform our testing of inventory at the Packard Division as a result of the material weakness.	0.4	\$225	\$90	A2
Ranney	Amber C.	ACR	Senior	12/5/2006	Reviewing the Fidelity Pension Participant Data file and providing questions to J. DeMarco accordingly.	1.9	\$250	\$475	A2
Ranney	Amber C.	ACR	Senior	12/5/2006	Corporate Interim-Discussing Pension Testing approach with J. Simpson as a result of the material weakness.	0.4	\$250	\$100	A2
Simpson	Jamie	JS	Senior Manager	12/5/2006	Discussion with A. Ranney regarding pension testing program to address material weakness.	0.7	\$425	\$298	A2
Barwin	Kristen N.	KNB	Staff	12/6/2006	E&S - Document additional procedures for accounts receivable spot buys which was performed as a result of AR confirm testing errors.	2.8	\$200	\$560	A2
Boehm	Michael J.	MJB	Manager	12/6/2006	E&S Interim - Discussed procedures related to Spot Buy sales testing responsive to identified control deficiencies with E. Marold.	0.6	\$300	\$180	A2
Horner	Kevin John	KJH	Staff	12/6/2006	T&I Interim: discussion with N. Miller regarding status of inventory follow-up questions relating to test count tie in.	0.2	\$200	\$40	A2
Marold	Erick W.	EWM	Senior	12/6/2006	E&S - Detail reviewed the additional procedures related to one-time sales (spot-buys) performed as a result of AI confirm errors.	2.1	\$250	\$525	A2
Miller	Nicholas S.	NSM	Manager	12/6/2006	Packard - Work on developing an audit plan for the Packard inventory - including providing guidance to M. Pikos to develop a strategy to address material weakness.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	12/6/2006	Packard - Work on developing an audit plan for the Packard inventory as a result of the material weakness - including communication with T. Cooney and C. Zerull at the division about requirements.	0.4	\$300	\$120	A2
Barwin	Kristen N.	KNB	Staff	12/7/2006	E&S - Clear review notes from E. Marold related to spot buy additional procedures performed as a result of AR confirm errors.	1.8	\$200	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	12/7/2006	E&S - Document additional procedures for spot buys performed as a result of AR confirm errors.	2.8	\$200	\$560	A2
Barwin	Kristen N.	KNB	Staff	12/7/2006	E&S - Create excel spreadsheet to document per unit cost of spot buys and obtain supporting documentation for large unit costs	3.8	\$200	\$760	A2
Henning	Jeffrey M.	JMH	Partner	12/7/2006	Review status and findings of company testing in material weakness areas (property and tooling) at E&S division	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	12/7/2006	Participation in company meeting regarding determination of critical reports internal controls testing scope - remediation of company testing process	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	12/7/2006	Participation in company material weakness remediation status presentation	2.9	\$525	\$1,523	A2
Horner	Kevin John	KJH	Staff	12/7/2006	T&I Interim: meeting with N. Miller to discuss extrapolation of inventory tie out of test counts	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/7/2006	T&I Interim: worked on extrapolation of inventory test count errors for the Columbus location.	3.3	\$200	\$660	A2
Horner	Kevin John	KJH	Staff	12/7/2006	T&I Interim: completed extrapolation of inventory test count errors for the Lockport location.	3.4	\$200	\$680	A2
Krabill	Aaron J.	AJK	Senior Manager	12/7/2006	Write the material weakness audit plan memo.	1.4	\$425	\$595	A2
Miller	Nicholas S.	NSM	Manager	12/7/2006	Accumulating and reviewing data on the U.S. to Local GAAP reconciliations for the largest of the Company's joint ventures. (Procedures needed given the identified deficiencies in the process across divisions.)	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	12/7/2006	Packard - Work on developing an audit plan for the Packard inventory as a result of the material weakness - including providing guidance to M. Pikos to develop a strategy.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	12/7/2006	Packard - Work on developing an audit plan for the Packard inventory as a result of the material weakness - including communication with T. Cooney and C. Zerull at the division about requirements.	0.5	\$300	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	12/7/2006	Critical reports meeting with B. Decker, K. St. Romain, S. Herbst, S. Brown and J. Henning.	0.6	\$425	\$255	A2
Barwin	Kristen N.	KNB	Staff	12/8/2006	E&S - Document per unit price spot buys and obtain P.O.'s related to large per unit costs	2.8	\$200	\$560	A2
Boehm	Michael J.	MJB	Manager	12/8/2006	Reviewed spot buy testing performed in response to identified control deficiencies at E&S.	1.7	\$300	\$510	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/8/2006	Packard - Review of inventory audit approach with N. Miller to address material weakness.	1.6	\$425	\$680	A2
Henning	Jeffrey M.	JMH	Partner	12/8/2006	Review of Management's material weakness remediation materials for Audit committee	1.0	\$525	\$525	A2
Horner	Kevin John	KJH	Staff	12/8/2006	Packard Interim: discussed plan for inventory testing for Packard for week of 12/11/06 to address material weakness.	0.2	\$200	\$40	A2
Miller	Nicholas S.	NSM	Manager	12/8/2006	Accumulating and reviewing data on the U.S. to Local GAAP reconciliations for the largest of the Company's joint ventures. (Procedures needed given the identified deficiencies in the process across divisions).	1.6	\$300	\$480	A2
Simpson	Jamie	JS	Senior Manager	12/8/2006	Review of SOD critical conflicts for A. Bianco and provide feedback to address the significant deficiency.	1.4	\$425	\$595	A2
Tau	King-Sze	KST	Senior	12/8/2006	Saginaw - Incremental time incurred to audit API adjustment as a result of control deficiencies.	2.4	\$250	\$600	A2
Ford	David Hampton	DHF	Staff	12/10/2006	Travel time (driving) to Warren, OH for Packard Inventory Testing to address the material weakness.	3.8	*\$100	\$380	A2
Boehm	Michael J.	MJB	Manager	12/11/2006	Coordination of Online Account Reconciliation Tool walkthrough with M. Fawcett.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	12/11/2006	E&S Interim - Status update call with M. Mcwhorter to discuss NRE and E&O reserves.	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	12/11/2006	Discussed additional PP&E procedures performed in response to identified control deficiencies and material weakness with M. Kearns.	0.4	\$300	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/11/2006	E&S - Reviewed workpaper documentation related to spot buy testing performed as a result of deficiencies identified during AR confirmation procedures.	0.8	\$300	\$240	A2
Ford	David Hampton	DHF	Staff	12/11/2006	Accumulated all Packard text inventory files into one fil and summarized data as a result of the material weakness.	0.6	\$200	\$120	A2
Ford	David Hampton	DHF	Staff	12/11/2006	Tied in Packard inventory test counts to inventory listing procedures as a result of the material weakness.	1.2	\$200	\$240	A2
Ford	David Hampton	DHF	Staff	12/11/2006	Travel time (driving) to Warren, OH for Packard Inventory Testing to address the material weakness.	3.7	*\$100	\$370	A2
Ford	David Hampton	DHF	Staff	12/11/2006	Packard - Tied our inventory test counts. (relates to the excess work associated with having extra inventory sheets to tie out because we observed more locations due to the material weakness.)	2.7	\$200	\$540	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/11/2006	Call with C. Zerrull to discuss PBC list items received in conjunction with substantive audit procedures required as a result of material weakness in inventory accounting.	1.7	\$425	\$723	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/11/2006	Discussion with N. Miller relative to substantive audit procedures required to audit the API reserve and specific rollforward procedures due to the material weakness associated with the division's ability to track and report interim inventory balances.	4.1	\$425	\$1,743	A2
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: coorespondence with T. Wong regarding final text file for the inventory compilation procedures performed to address the material weakness.	0.2	\$200	\$40	A2
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: discussed tie out of inventory test counts with D. Ford and M. Pikos.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: received inventory purchase files from J. Yuhasz for our testing.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: coorespondence with K. Edwards regarding receiving purchase orders to finalize testing of purchase orders.	0.3	\$200	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: discussed inventory testing procedures with M. Pikos to address material weakness.	0.8	\$200	\$160	A2
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: review of text files for Packard's inventory compilation from T. Wong used to test inventory accounts as a result of the material weakness.	1.2	\$200	\$240	A2
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: Agreed journal voucher detail from monthly files to inventory rollforward tested to address material weakness.	1.4	\$200	\$280	A2
Horner	Kevin John	KJH	Staff	12/11/2006	T&I Interim: received and reviewed response from R. Shaft from inquiry relating to issues from tie out of inventory test counts at Lockport location.	0.4	\$200	\$80	A2
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Preparation of the Material Weakness planning memo	0.4	\$425	\$170	A2
Marold	Erick W.	EWM	Senior	12/11/2006	E&S - Met with M. Boehm to discuss his review of Spot Buy testing.	0.6	\$250	\$150	A2
Miller	Nicholas S.	NSM	Manager	12/11/2006	Packard - Consultation with M. Pikos regarding inventory testing strategy as required because of the inventory material weakness.	0.3	\$300	\$90	A2
Pikos	Matthew C.	MCP	Senior	12/11/2006	Discussing the inventory compilations received for the Packard Division with J. Yuhasz at Packard.	0.8	\$225	\$180	A2
Pikos	Matthew C.	MCP	Senior	12/11/2006	Performing substantive testing of the inventory accounts at the Packard Division to address material weakness.	1.2	\$225	\$270	A2
Pikos	Matthew C.	MCP	Senior	12/11/2006	Obtaining and formatting priced-out inventory compilations for work-in-process - finished goods and non-productive inventory at the Packard Division.	5.9	\$225	\$1,328	A2
Pikos	Matthew C.	MCP	Senior	12/11/2006	Time spent tying in test counts and discussing difference for additional Packard locations observed as a result of the material weakness in inventory.	2.4	\$225	\$540	A2
Rothmund	Mario Valentin	MVR	Senior	12/11/2006	E&C - Additional time testing cut-off as a result of deficiencies and missing/incomplete documentation.	5.6	\$225	\$1,260	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/12/2006	Discussion with N. Miller, A. Krabill and J. Simpson regarding physical inventory tie out approach	0.9	\$300	\$270	A2
DeMers	Laurie A.	LAD	Senior Manager	12/12/2006	Meeting with C. Tosto prior to meeting to discuss workplan revisions and remediation plan.	0.7	\$425	\$298	A2
Ford	David Hampton	DHF	Staff	12/12/2006	Packard - Accumulated all text inventory files into one file and summarized data for testing performed as a result of the material weakness.	0.8	\$200	\$160	A2
Ford	David Hampton	DHF	Staff	12/12/2006	Packard - Tied in inventory test counts to inventory listing for additional sites observed as a result of the material weakness.	1.4	\$200	\$280	A2
Ford	David Hampton	DHF	Staff	12/12/2006	Packard - Tied our inventory test counts. (relates to the excess work associated with having extra inventory sheets to tie out because we observed more locations due to the material weakness.)	3.1	\$200	\$620	A2
Horner	Kevin John	KJH	Staff	12/12/2006	Packard Interim: review of final work in process purchasing file from T. Wong used to test inventory as a result of the material weakness.	0.2	\$200	\$40	A2
Horner	Kevin John	KJH	Staff	12/12/2006	Packard Interim: meeting with M. Pikos to go over inventory roll-forward testing procedures and discuss strategy of testing as a result of the material weakness.	0.8	\$200	\$160	A2
Horner	Kevin John	KJH	Staff	12/12/2006	Packard Interim: created supporting schedules from month over month analysis to tie into inventory rollforward schedule tested to address material weakness.	3.2	\$200	\$640	A2
Horner	Kevin John	KJH	Staff	12/12/2006	T&I Interim: conference call with N. Banks and R. Shaft to discuss inventory test count tie out and resolutions to issues.	1.2	\$200	\$240	A2
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Preparation of summary information for D. Bayles containing the deficiencies noted by our teams in Europe.	1.0	\$425	\$425	A2
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Review of S. Sheckell's comments on the material weakness planning memo.	0.6	\$425	\$255	A2
Miller	Nicholas S.	NSM	Manager	12/12/2006	Corporate - Time spent with M. Sandelich and P. Brusate auditing the KDAK investment balance.	3.9	\$300	\$1,170	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	12/12/2006	Discussing the inventory compilations received for the Packard Division with J. Yuhasz at Packard.	0.4	\$225	\$90	A2
Pikos	Matthew C.	MCP	Senior	12/12/2006	Obtaining and formatting priced-out inventory compilations for work-in-process, finished goods and no productive inventory at the Packard Division.	1.4	\$225	\$315	A2
Pikos	Matthew C.	MCP	Senior	12/12/2006	Performing substantive testing of the inventory accounts at the Packard Division as a result of the material weakness.	3.9	\$225	\$878	A2
Pikos	Matthew C.	MCP	Senior	12/12/2006	Review of the inventory compilations for the Packard facility (included determining which items would be included in our testing procedures for inventory).	4.2	\$225	\$945	A2
Saimoua	Omar Issam	OIS	Staff	12/12/2006	E&C - Met with G. Halleck to discuss open items and new supporting documents received from client and status of PwC audit work on the tooling process as a result of material weakness in tooling process.	2.1	\$200	\$420	A2
Sheckell	Steven F.	SFS	Partner	12/12/2006	Review material weakness audit approach memo	3.4	\$525	\$1,785	A2
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with A. Ranney regarding pension participant testing - follow-up questions regarding Fidelity file.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with S. Sheckell and A. Krabill regarding memo addressing material weaknesses and audit impact.	0.3	\$425	\$128	A2
Tosto	Cathy I.	CIT	Partner	12/12/2006	Meeting with T. Tamer and A. Krabill regarding remediation status	1.8	\$525	\$945	A2
Boehm	Michael J.	MJB	Manager	12/13/2006	Discussed status of inventory tie out for SAP locations with N. Miller, E. Marold and A. Krabill	0.4	\$300	\$120	A2
Ford	David Hampton	DHF	Staff	12/13/2006	Packard - Tied in inventory test counts to inventory listing	0.9	\$200	\$180	A2
Ford	David Hampton	DHF	Staff	12/13/2006	Packard - Accumulated all text inventory files into one file and summarized data	1.9	\$200	\$380	A2
Ford	David Hampton	DHF	Staff	12/13/2006	Packard - Worked on tying burden into the inventory rollforward.	2.1	\$200	\$420	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	12/13/2006	Travel time (driving) to Warren, OH for Packard Inventory Testing performed as a result of the material weakness.	3.4	*\$100	\$340	A2
Ford	David Hampton	DHF	Staff	12/13/2006	Packard - Tied our inventory test counts. (relates to the excess work associated with having extra inventory sheets to tie out because we observed more locations due to the material weakness.)	1.4	\$200	\$280	A2
Henning	Jeffrey M.	JMH	Partner	12/13/2006	Discuss status of demographic data feeds material weakness remediation testing status with J. Simpson	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	12/13/2006	Discuss operating effectiveness of 15 key controls and impact on material weakness determination.	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	12/13/2006	Review and comment on management's preliminary documentation of material weakness remediation status	2.4	\$525	\$1,260	A2
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: Call with M. Roberts to request hourly payroll receap reports for testing of labor costs in inventory.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: Call with T. Fisher to request payroll recap reports for labor costs in inventory testing.	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: received hourly payroll recap reports from T. Fisher and attempted to tie into inventory rollforward.	0.8	\$200	\$160	A2
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: meeting with M. Pikos and D. Ford to go over inventory testing procedures and responsibilities.	1.6	\$200	\$320	A2
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: Travel time (driving) to Warren, OH to work on Delphi Packard inventory testing as a result of the material weakness.	3.6	*\$100	\$360	A2
Horner	Kevin John	KJH	Staff	12/13/2006	T&I Interim: meeting with N. Miller to discuss test count tie in and resolution to issues.	0.6	\$200	\$120	A2
Horner	Kevin John	KJH	Staff	12/13/2006	T&I Interim: conference call with N. Banks, D. Askey, R. Shaft, and N. Miller to discuss issues with tie out of inventory test counts.	0.8	\$200	\$160	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/13/2006	T&I Interim: summarized issues from inventory test counts and sent along data to D. Askey for help with resolution of issues.	0.9	\$200	\$180	A2
Kearns	Matthew R.	MRK	Senior	12/13/2006	E&C - Meeting with K. Lentine to discuss Joint Venture investment in Singapore as a result of company deficiencies in this area.	0.7	\$275	\$193	A2
Kearns	Matthew R.	MRK	Senior	12/13/2006	E&C - Reviewing and testing foreign JV schedules as part of interim procedures as a result of company deficiencies in this area.	4.4	\$275	\$1,210	A2
Krabill	Aaron J.	AJK	Senior Manager	12/13/2006	Discussion with N. Miller, M. Boehm and E. Marold to discuss process for reconciling our test counts at SAP locations to the inventory details/ledger.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	12/13/2006	Revisions to the material weakness audit approach memo.	1.8	\$425	\$765	A2
Miller	Nicholas S.	NSM	Manager	12/13/2006	Time incurred to understand how we can tie-out the physical inventory counts at the SAP divisions due to lack of system reports available.	3.2	\$300	\$960	A2
Miller	Nicholas S.	NSM	Manager	12/13/2006	Packard - Work with TSRS to input inventory files into ACL in order to facilitate testing and sampling.	1.0	\$300	\$300	A2
Miller	Nicholas S.	NSM	Manager	12/13/2006	T&I - Call with D. Askey and K. Horner to discuss differences identified in the physical inventory test count tie-out process.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	12/13/2006	Tracking down the U.S. GAAP to Indian GAAP reconciliation for a large joint venture on the E&C entity (Procedures required because of identified deficiencies in this area.)	0.3	\$300	\$90	A2
Miller	Nicholas S.	NSM	Manager	12/13/2006	Discussions with C. Zerull and M. Sandelich to understand the \$63 million reconciling item on the Promotora reconciliation.	3.2	\$300	\$960	A2
Pikos	Matthew C.	MCP	Senior	12/13/2006	Discussing the inventory compilations received for the Packard Division with J. Yuhasz at Packard.	0.4	\$225	\$90	A2
Pikos	Matthew C.	MCP	Senior	12/13/2006	Performing substantive testing of the inventory accounts at the Packard Division.	0.6	\$225	\$135	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	12/13/2006	Time spent organizing the inventory compilations for the Packard facility (included determining which items would be included in our testing procedures for inventory).	2.7	\$225	\$608	A2
Pikos	Matthew C.	MCP	Senior	12/13/2006	Travel time (driving) to Warren, OH to perform substantive interim audit procedures on the inventory account at the Packard Division as a result of the material weakness.	3.2	*\$113	\$362	A2
Pikos	Matthew C.	MCP	Senior	12/13/2006	Time spent tying in test counts and discussing difference for additional Packard locations observed as a result of the material weakness in inventory.	1.1	\$225	\$248	A2
Simpson	Jamie	JS	Senior Manager	12/13/2006	Discussion with J. Henning regarding status of demographic data remediation status.	0.7	\$425	\$298	A2
Boehm	Michael J.	MJB	Manager	12/14/2006	E&S Interim - Review of E&O reserve adjustment documentation provided by E&S as a result of revision to E&O analysis.	0.3	\$300	\$90	A2
Ford	David Hampton	DHF	Staff	12/14/2006	Packard - Tied in inventory test counts to inventory listing	0.7	\$200	\$140	A2
Ford	David Hampton	DHF	Staff	12/14/2006	Packard - Selected sample and put together request for inventory price test	2.1	\$200	\$420	A2
Ford	David Hampton	DHF	Staff	12/14/2006	Packard - Selected sample for inventory rollforward from the purchasing listings (organized and footed these listings and tied them to the rollforward).	5.2	\$200	\$1,040	A2
Ford	David Hampton	DHF	Staff	12/14/2006	Packard - Tied our inventory test counts. (relates to the excess work associated with having extra inventory sheets to tie out because we observed more locations due to the material weakness.)	2.3	\$200	\$460	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/14/2006	E&C - Discussion with J. Brooks to provide audit status update, including deficiencies identified.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/14/2006	Review of E&Y substantive audit workpapers of Packard physical inventory observation - procedures included those specific to material weakness implication in inventory tracking and reporting.	4.6	\$425	\$1,955	A2
Henning	Jeffrey M.	JMH	Partner	12/14/2006	Review divisional status of additional PPE and tooling testing given the material weaknesses	0.3	\$525	\$158	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	12/14/2006	Discuss results of interim assessment of 15 key controls with D. Bayles and PwC	0.5	\$525	\$263	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: meeting with G. Naylor to try to obtain listing of shipments for cut-off testing.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: Call with D. Burns to request listing of shipments for 5 days prior to API and 5 days after API.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: discussed with M. Pikos steps for price testing and how to make selections.	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: worked on price testing files.	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: kick-off meeting with M. Starr to discuss procedures for testing inventory shipments.	0.6	\$200	\$120	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: meeting with M. Pikos to discuss inventory shipments selections.	0.6	\$200	\$120	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: received payroll hourly recap reports from M. Roberts	0.6	\$200	\$120	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: meeting with D. Vogel to obtain shipments listings for inventory rollforward testing.	1.4	\$200	\$280	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: meeting with M. Starr to request support for the standard relief journal voucher and discuss selections for inventory shipment testing.	1.6	\$200	\$320	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: created supporting schedules for transfers out portion of the inventory rollforward analysis.	2.9	\$200	\$580	A2
Kearns	Matthew R.	MRK	Senior	12/14/2006	E&C - Reviewing and testing foreign JV schedules as part of interim procedures as a result of company deficiencies in this area.	3.2	\$275	\$880	A2
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Edits to the material weakness audit approach memo.	0.7	\$425	\$298	A2
Miller	Nicholas S.	NSM	Manager	12/14/2006	Time incurred to understand how we can tie-out the physical inventory counts for SAP locations due to lack of available system reports.	2.1	\$300	\$630	A2
Miller	Nicholas S.	NSM	Manager	12/14/2006	Packard - Work with TSRS to input inventory files into ACL in order to facilitate testing and sampling.	0.7	\$300	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	12/14/2006	T&I - Call with D. Askey to determine how we can obtain an inventory pricing file to assist with the tie-out of the physical inventory test counts.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	12/14/2006	T&I - Communicating with T&I personnel regarding the errors found in the AR confirmation process, and working on a way to ensure that they are not material.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	12/14/2006	Packard - Consultation with M. Pikos regarding inventory testing strategy as required because of the inventory material weakness.	0.8	\$300	\$240	A2
Pikos	Matthew C.	MCP	Senior	12/14/2006	Organizing the inventory compilations for the Packard facility - included determining which items would be included in our testing procedures for inventory.	2.2	\$225	\$495	A2
Pikos	Matthew C.	MCP	Senior	12/14/2006	Performing substantive testing of the inventory accounts at the Packard Division.	7.2	\$225	\$1,620	A2
Simpson	Jamie	JS	Senior Manager	12/14/2006	Discussion with N. Miller regarding SAP test count tie in issues.	0.5	\$425	\$213	A2
Ford	David Hampton	DHF	Staff	12/15/2006	Packard - Selected sample and put together request for inventory price test	2.8	\$200	\$560	A2
Ford	David Hampton	DHF	Staff	12/15/2006	Travel time (driving) to Warren, OH for Packard Inventory Testing performed as a result of the material weakness.	3.6	*\$100	\$360	A2
Ford	David Hampton	DHF	Staff	12/15/2006	Packard - Tied our inventory test counts. (relates to the excess work associated with having extra inventory sheets to tie out because we observed more locations due to the material weakness.)	0.6	\$200	\$120	A2
Horner	Kevin John	KJH	Staff	12/15/2006	Packard Interim: received listing of shipments from D. Burns for five days prior to API and five days after the API.	0.2	\$200	\$40	A2
Horner	Kevin John	KJH	Staff	12/15/2006	Packard Interim: created shipments testing instructions memo.	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/15/2006	Packard Interim: received shipping files from D. Vogel to make selections.	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/15/2006	Packard Interim: made selections for shipping cut-off testing.	0.9	\$200	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/15/2006	Packard Interim: made selections from shipping files for testing of inventory shipments.	1.7	\$200	\$340	A2
Horner	Kevin John	KJH	Staff	12/15/2006	Packard Interim: Travel time (driving) from Warren, OH to complete inventory testing as a result of the material weakness.	3.6	*\$100	\$360	A2
Marold	Erick W.	EWM	Senior	12/15/2006	Corporate - Discussed with team the physical inventory counts and methods to agree to the inventory compilation.	1.4	\$250	\$350	A2
Miller	Nicholas S.	NSM	Manager	12/15/2006	Packard - Call with C. Zerull to discuss deficiencies.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	12/15/2006	Packard - Consultation with M. Pikos regarding inventory testing strategy as required because of the inventory material weakness.	0.5	\$300	\$150	A2
Pikos	Matthew C.	MCP	Senior	12/15/2006	Travel time (driving) from Warren, OH after performing substantive interim audit procedures on the inventory account at the Packard Division as a result of the material weakness.	3.1	*\$113	\$350	A2
Pikos	Matthew C.	MCP	Senior	12/15/2006	Performing substantive testing of the inventory accounts at the Packard Division as a result of the material weakness.	4.1	\$225	\$923	A2
Simpson	Jamie	JS	Senior Manager	12/15/2006	Discussion with A. Ranney and N. Yang regarding statu of pension participant data testing.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	12/15/2006	Review of Delphi remediation memo regarding demographic data.	0.8	\$425	\$340	A2
Ford	David Hampton	DHF	Staff	12/18/2006	Packard - Worked on documentation for physical inventory workpapers and worked on performing cut off testing on locations observed as a result of the material weakness.	2.1	\$200	\$420	A2
Ford	David Hampton	DHF	Staff	12/18/2006	Packard - Due to the material weakness over inventory, performed additional work on inventory tag control.	1.3	\$200	\$260	A2
Ford	David Hampton	DHF	Staff	12/18/2006	Packard - Due to the material weakness over inventory, worked on documenting additional physical inventory locations and performed cut off testing for locations.	3.7	\$200	\$740	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/18/2006	Packard Interim: coorespondence with M. Pikos regarding support for the Mexico Buyback from J. Yuhasz which was used to test inventory as a result of the material weakness.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/18/2006	Packard Interim: meeting with M. Pikos to discuss testing of cost of sales relief journal entry in rollforward which was tested to address the material weakness.	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/18/2006	Packard Interim: reviewed the revenue cycle walkthrough to gain understanding of methodology to record cost of sales on monthly basis to help with tie out of entry for months in rollforward testing.	0.9	\$200	\$180	A2
Horner	Kevin John	KJH	Staff	12/18/2006	Packard Interim: worked on testing of transfers out raw & work in process section of the inventory rollforward which was tested to address material weakness.	1.1	\$200	\$220	A2
Horner	Kevin John	KJH	Staff	12/18/2006	Packard Interim: completed the transfers out supporting schedules for material to tie into inventory rollforward tested to address the material weakness.	1.4	\$200	\$280	A2
Horner	Kevin John	KJH	Staff	12/18/2006	Packard Interim: worked on tie out of supporting documentation for the cost of sales relief journal entry for the month of August in the inventory rollforward.	3.9	\$200	\$780	A2
Imberger	Guido	GI	Senior Manager	12/18/2006	Saginaw - Additional analysis of accounts payable breakdown provided by ACS due to lack of documented procedures.	0.2	\$425	\$85	A2 2
Imberger	Guido	GI	Senior Manager	12/18/2006	Saginaw - Additional review of information for Account Payable coming from ACS as a result of lack of documented pocedures.	0.7	\$425	\$298	A2 2
Kearns	Matthew R.	MRK	Senior	12/18/2006	E&C - Attending a meeting with M. Fawcett of Delphi A. A. Gnesin and J. Gutierrez of PwC and R. Chakravity of E&C to discuss status of 15 Key Controls performed at E&C.	0.9	\$275	\$248	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Review of revised E&O calculations for the E&S division.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Preparation of the material weakness memo.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	12/18/2006	Packard - Meeting with M. Pikos to address rollforward procedures to be completed. (Procedures required because of inventory material weakness.)	0.6	\$300	\$180	A2
Pikos	Matthew C.	MCP	Senior	12/18/2006	Performing substantive audit procedures on the monthly activity in the inventory. Specifically, these procedures focused on the transfers in and out of the Mexico Buyback at the Packard facility.	1.1	\$225	\$248	A2
Pikos	Matthew C.	MCP	Senior	12/18/2006	Performing substantive audit procedures related to the inventory area at the Packard Division as a result of the material weakness.	3.9	\$225	\$878	A2
Pikos	Matthew C.	MCP	Senior	12/18/2006	Preparation of memo summarizing additional substantive audit procedures on inventory at Packard performed as a result of the material weakness..	4.4	\$225	\$990	A2
Rothmund	Mario Valentin	MVR	Senior	12/18/2006	E&C - Review of the additional cut-off documentation provided to E&C as a result of deficiencies.	3.2	\$225	\$720	A2
Simpson	Jamie	JS	Senior Manager	12/18/2006	Review of Watson Wyatt letters regarding one year of credited service rules for pension testing.	0.8	\$475	\$380	A2
Simpson	Jamie	JS	Senior Manager	12/18/2006	Meeting with K. Cobb and A. Ranney to discuss status of pension participant data testing.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	12/18/2006	Preparation for pension status meeting with K. Cobb to discuss open items on testing.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	12/18/2006	Discussion with A. Ranney regarding pension participant testing status to address material weakness.	0.9	\$425	\$383	A2
Yang	Jinglu	JY	Senior	12/18/2006	Discussed pension participant data testing issues with J. Simpson and A. Ranney	0.8	\$225	\$180	A2
Boehm	Michael J.	MJB	Manager	12/19/2006	Financial Remediation - Reviewed revised E&O analysis provided by E&S Division to incorporate estimate of unidentified excess inventory into reserve.	1.3	\$300	\$390	A2
Chamarro	Destiny D.	DDC	Staff	12/19/2006	Steering-Preparation of Accounts Payable Analysis to send to B. Prueter and J. Perkins regarding control deficiencies.	1.1	\$200	\$220	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	12/19/2006	Packard - Performing procedures related to the inventory tag control as a result of the material weakness.	1.2	\$200	\$240	A2
Ford	David Hampton	DHF	Staff	12/19/2006	Packard - Due to the material weakness over inventory performing additional work on inventory tag control.	0.7	\$200	\$140	A2
Horner	Kevin John	KJH	Staff	12/19/2006	Packard Interim: meeting with M. Pikos to obtain answers to questions regarding tie out of cost of sales relief journal entry tested as part of the rollforward testing due to the material weakness.	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/19/2006	Packard Interim: agreed shipments selection quantities to the cost reports screen prints received from M. Starr as part of inventory testing to address material weakness.	1.2	\$200	\$240	A2
Horner	Kevin John	KJH	Staff	12/19/2006	Packard Interim: completed tie out of supporting documentation for the cost of sales relief journal entry for the month of August as part of inventory testing to address the material weakness.	1.2	\$200	\$240	A2
Horner	Kevin John	KJH	Staff	12/19/2006	Packard interim: worked on testing of transfers out of raw and work in process section of the inventory rollforward tested to address the material weakness.	1.3	\$200	\$260	A2
Horner	Kevin John	KJH	Staff	12/19/2006	Packard Interim: worked out tie out of supporting documentation of journal voucher 50, cost of sales relief journal entry for September and October tested to address material weakness.	3.9	\$200	\$780	A2
Imberger	Guido	GI	Senior Manager	12/19/2006	Saginaw - Discussion with D. Houston (Steering) regarding process of adjusting the inventory accounts based on annual physical control deficiencies in the process and the resulting SOPA of \$4m.	0.7	\$425	\$298	A2 1
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Review of documentation and discussion with M. Boehr and E. Marold of E&O accounting for the E&S division and the latest analysis provided by the division.	1.6	\$425	\$680	A2
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Meeting with D. Bayles to discuss matters relating to the 15 key control testing.	0.7	\$425	\$298	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	12/19/2006	E&S - Discussion between E. Marold, M. Boehm and A. Krabill regarding year-end audit procedures for NRE.	1.1	\$250	\$275	A2
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Meeting with D. Praus to discuss deficiency reporting.	0.7	\$300	\$210	A2
Pikos	Matthew C.	MCP	Senior	12/19/2006	Discussing the inventory area at the Packard Division with T. Cooney.	0.4	\$225	\$90	A2
Pikos	Matthew C.	MCP	Senior	12/19/2006	Performing substantive audit procedures related to the inventory area at the Packard Division.	2.2	\$225	\$495	A2
Pikos	Matthew C.	MCP	Senior	12/19/2006	Performing substantive audit procedures on the monthly activity in the inventory. Specifically, these procedures focused on the transfers in and out of the Mexico Buyback at the Packard facility.	3.2	\$225	\$720	A2
Pikos	Matthew C.	MCP	Senior	12/19/2006	Preparation of memo describing additional substantive audit procedures performed on inventory as a result of the material weakness.	2.9	\$225	\$653	A2
Ranney	Amber C.	ACR	Senior	12/19/2006	Corporate Interim-Discussing pension testing status with J. Simpson & N. Yang.	0.7	\$250	\$175	A2
Tau	King-Sze	KST	Senior	12/19/2006	Saginaw - Discussion with D. Chamarro on WIP move-order points adjustments due to system limitations and deficiencies in controls.	0.3	\$250	\$75	A2 1
Tau	King-Sze	KST	Senior	12/19/2006	Saginaw - Reviewed and obtained an understanding of the WIP move-order points adjustments including system limitations and control deficiencies in process.	1.4	\$250	\$350	A2 1
Boehm	Michael J.	MJB	Manager	12/20/2006	E&S Interim - Discussed E&O and NRE procedures to be performed at year-end with E. Marold and A. Krabill.	0.9	\$300	\$270	A2
Boehm	Michael J.	MJB	Manager	12/20/2006	Financial Remediation - Participated in conference call regarding remediation of cycle count process at Cuneo warehouse with D. Peebles, C. Talbert, A. Krabill, and L. Augustine.	0.8	\$300	\$240	A2
Boehm	Michael J.	MJB	Manager	12/20/2006	Financial Remediation - Met with E. Marold and A. Krabill and provided comments regarding revised E&O analysis at E&S Division.	1.1	\$300	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	12/20/2006	Packard - Performing procedures related to the inventory tag control at sites observed as a result of the material weakness.	3.1	\$200	\$620	A2
Ford	David Hampton	DHF	Staff	12/20/2006	Packard - Due to the material weakness over inventory performing additional work on inventory tag control.	1.4	\$200	\$280	A2
Henning	Jeffrey M.	JMH	Partner	12/20/2006	Practice Director consultation re: status of audit process relative to material weakness implications	1.2	\$525	\$630	A2
Horner	Kevin John	KJH	Staff	12/20/2006	Packard Interim: discussed Mexico buyback with M. Pikos.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/20/2006	Packard Interim: went through the inventory rollforward support schedules to create list of items we need to discuss with J. Yuhasz relating to transfer outs of inventory.	0.8	\$200	\$160	A2
Horner	Kevin John	KJH	Staff	12/20/2006	Packard Interim: completed tie out of shipments selections to supporting detail for cost of sales relief journal entry for testing of material balance in inventory rollforward.	1.4	\$200	\$280	A2
Horner	Kevin John	KJH	Staff	12/20/2006	Packard Interim: meeting with M. Pikos to go over testing of transfer outs for labor, burden, and copper as part of inventory testing to address the material weakness.	1.6	\$200	\$320	A2
Horner	Kevin John	KJH	Staff	12/20/2006	Packard Interim: Tie out of transfer out schedules in support of inventory rollforward tested to address the material weakness.	2.1	\$200	\$420	A2
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Discussion of matters relating to inventory test count tie in for locations using SAP with N. Miller.	0.3	\$425	\$128	A2
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Conference call with DPSS Cuneo warehouse inventory team and M. Boehm regarding the status of cycle count remediation.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Discussion of the audit approach for ER&D for the E&S division considering issues noted to date with M. Boehm and E. Marold.	0.8	\$425	\$340	A2
Marold	Erick W.	EWM	Senior	12/20/2006	E&S - Finalized memo and concluded testing on Workstream inventory.	2.1	\$250	\$525	A2
Marold	Erick W.	EWM	Senior	12/20/2006	E&S - Reviewed remediated excess and obsolete inventory analysis prepared by division management.	1.3	\$250	\$325	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	12/20/2006	E&S - Summarized feedback for division management regarding revised excess and obsolete inventory analysis.	1.5	\$250	\$375	A2
Miller	Nicholas S.	NSM	Manager	12/20/2006	T&I - Time spent attempting to tie out physical inventory counts.	2.1	\$300	\$630	A2
Pikos	Matthew C.	MCP	Senior	12/20/2006	Creating a memo describing the substantive audit procedures that will be performed on the inventory area at the Packard Division as a result of the material weakness related to inventory at Packard.	1.1	\$225	\$248	A2
Pikos	Matthew C.	MCP	Senior	12/20/2006	Performing substantive audit procedures on the monthly activity in the inventory. Specifically, these procedures focused on the transfers in and out of the Mexico Buyback at the Packard facility.	1.4	\$225	\$315	A2
Pikos	Matthew C.	MCP	Senior	12/20/2006	Performing substantive audit procedures related to the inventory area at the Packard Division as a result of the material weakness.	5.9	\$225	\$1,328	A2
Ranney	Amber C.	ACR	Senior	12/20/2006	Corporate Interim-Preparing for meeting with K. Cobb to discuss status of pension participant data testing.	0.4	\$250	\$100	A2
Ranney	Amber C.	ACR	Senior	12/20/2006	Corporate Interim-Meeting with K. Cobb to discuss status of pension participant data testing.	1.2	\$250	\$300	A2
Rothmund	Mario Valentin	MVR	Senior	12/20/2006	AHG - Reviewed the tie-outs from the Inventory Test Count sheet into the ZAPI-Comp file as a result of inability to tie out test counts.	6.6	\$225	\$1,485	A2
Schwandt	Lisa N.	LNS	Staff	12/20/2006	Transferring information for overseas control deficiencies into E&Y's template.	1.6	\$125	\$200	A2
Boehm	Michael J.	MJB	Manager	12/21/2006	Met with E. Marold and M. Fawcett to walkthrough online account reconciliation tracking tool implemented to be implemented to improve reconciliation process in 2007.	1.2	\$300	\$360	A2
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Discussion of matters relating to inventory test count tie in for locations using SAP with N. Miller.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Review of revised E&O calculations for the E&S division.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Review of current deficiency tracker.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Review of European deficiency summaries for the Delphi ICC group.	1.8	\$425	\$765	A2
Marold	Erick W.	EWM	Senior	12/21/2006	Corporate - Met with M. Fawcett to discuss the 2007 account reconciliation tool and expected implementation dates.	1.3	\$250	\$325	A2
Schwandt	Lisa N.	LNS	Staff	12/21/2006	Preparing summary of international control deficiencies using E&Y's template.	1.8	\$125	\$225	A2
Sheckell	Steven F.	SFS	Partner	12/21/2006	Review material weakness memo documenting adjustments to audit approach	1.6	\$525	\$840	A2
Tau	King-Sze	KST	Senior	12/21/2006	Saginaw - Communication between S. Hatch and D. Huston on API open questions as a result of control deficiencies identified.	0.6	\$250	\$150	A2
A2 Financial Remediation Project Total:						<u>377.7</u>		<u>\$96,757</u>	
* Billed at 1/2 of hourly billing rate									
Fresh Start Accounting									
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Call with J. Burns to discuss fresh start valuation audit approach.	0.7	\$425	\$298	A2
Asher	Kevin F.	KFA	Partner	12/18/2006	Fresh start accounting org meeting	1.5	\$700	\$1,050	A2
Burns JR	John E.	JEB	Senior Manager	12/18/2006	Travel time from Troy to New York after meetings at Delphi on fresh start accounting.	2.6	*\$213	\$553	A2
Burns JR	John E.	JEB	Senior Manager	12/18/2006	Travel time to Troy from New York for meetings at Delphi regarding fresh start accounting.	2.8	*\$213	\$595	A2
Burns JR	John E.	JEB	Senior Manager	12/18/2006	Participation in fresh start steering committee, SFAS 14- and audit team meetings	4.6	\$425	\$1,955	A2
Fitzpatrick	Michael J.	MJF	Partner	12/18/2006	Review fresh start matters	1.9	\$750	\$1,425	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Meeting with S. Sheckell, M. Hatzfeld, J. Burns and the KPMG valuation team to discuss the valuation approach for the fresh start and 144 valuations.	1.6	\$425	\$680	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Attending the Delphi Fresh Start Accounting Steering Committee meeting.	0.7	\$425	\$298	A2
Sheckell	Steven F.	SFS	Partner	12/18/2006	Review the fresh start accounting plan	3.8	\$525	\$1,995	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/19/2006	Meeting with KPMG to discuss fresh start scope.	2.1	\$425	\$893	A2
A2 Fresh Start Accounting Project Total:						<u>22.3</u>		<u>\$9,741</u>	
* Billed at 1/2 of hourly billing rate									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
IT Remediation									
Pacella	Shannon M.	SMP	Manager	12/3/2006	Prepare status matrix to show remediation testing status for meeting with IT SOX PMO.	0.5	\$300	\$150	A2
Boehm	Michael J.	MJB	Manager	12/4/2006	IT Remediation - Reviewed correspondence from C. Peterson and J. Simpson regarding Hyperion application control testing.	0.4	\$300	\$120	A2
Cash	Kevin L.	KLC	Partner	12/4/2006	Meeting with J.Piazza, S.Pacella and A.Tanner to discuss Management deficiency remediation status.	1.2	\$525	\$630	A2
Pacella	Shannon M.	SMP	Manager	12/4/2006	Attend SOD Meeting with A. Bianco	1.2	\$300	\$360	A2
Pacella	Shannon M.	SMP	Manager	12/4/2006	Attend SOX update meeting with J. Piazza, M. Harris, K. Cash and A. Tanner to discuss remediation status for all high rated deficiencies	1.2	\$300	\$360	A2
Pacella	Shannon M.	SMP	Manager	12/4/2006	Review deficiencies with M. Stille to develop re-testing strategy.	1.5	\$300	\$450	A2
Pacella	Shannon M.	SMP	Manager	12/4/2006	Discuss with K. Cash remediation testing strategy and DGL exceptions.	1.8	\$300	\$540	A2
Pacella	Shannon M.	SMP	Manager	12/4/2006	Discussion with A. Tanner re: CCID remediation and agenda items for the Status Update meeting with J. Piazza to discuss remediation status.	1.8	\$300	\$540	A2
Simpson	Jamie	JS	Senior Manager	12/4/2006	Review Hyperion substantive testing program to be executed as a result of deficiencies identified	0.7	\$425	\$298	A2
Stille	Mark Jacob	MJS	Senior	12/4/2006	Remediation Testing of new user access for Steering applications.	0.8	\$225	\$180	A2
Stille	Mark Jacob	MJS	Senior	12/4/2006	Time spent selecting new user sample for DGL remediation testing.	1.3	\$225	\$293	A2
Tanner	Andrew J.	AJT	Senior Manager	12/4/2006	Development of substantive procedure responsibility/tracking matrix	0.9	\$475	\$428	A2
Tanner	Andrew J.	AJT	Senior Manager	12/4/2006	Meeting with J. Piazza, PwC, Kevin Cash, and S. Pacella to discuss CCID remediation and High risk remediation	1.1	\$475	\$523	A2
Boehm	Michael J.	MJB	Manager	12/5/2006	IT Remediation - Met with J. Simpson to discuss Hyperion application control testing to be performed as a result of deficiencies identified in ITGC testing.	0.8	\$300	\$240	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/5/2006	IT Remediation - Met with M. Whiteman, C. Peterson, and M. Stille to perform Hyperion application control testing procedures performed in response to ITGC deficiencies.	1.7	\$300	\$510	A2
Pacella	Shannon M.	SMP	Manager	12/5/2006	Discussion with A. Tanner re: CCID remediation and agenda items for the Status Update meeting with J. Piazza to discuss remediation status.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	12/5/2006	Review deficiencies with M. Stille to develop re-testing strategy.	1.6	\$300	\$480	A2
Simpson	Jamie	JS	Senior Manager	12/5/2006	Discussion with C. Peterson regarding Hyperion substantive testing as a result of deficiencies identified.	0.5	\$425	\$213	A2
Simpson	Jamie	JS	Senior Manager	12/5/2006	Discussion with M. Boehm regarding additional testing required due to deficiencies noted in Hyperion ITGC's.	1.1	\$425	\$468	A2
Stille	Mark Jacob	MJS	Senior	12/5/2006	Meeting with M. Whiteman, L. Smith, C. Peterson, & M Boehm to discuss Hyperion access, consolidation process, & foreign currency translation - due to ineffective ITGCs.	1.6	\$225	\$360	A2
Stille	Mark Jacob	MJS	Senior	12/5/2006	Remediation Testing of new user access for Steering applications.	1.3	\$225	\$293	A2
Stille	Mark Jacob	MJS	Senior	12/6/2006	Remediation Testing of new user access for Steering applications.	1.0	\$225	\$225	A2
Huffman	Derek T.	DTH	Senior	12/7/2006	Review of data requested for SAP substantive procedure due to IT deficiencies found in testing with D. Steis.	1.6	\$225	\$360	A2
Pacella	Shannon M.	SMP	Manager	12/7/2006	Review deficiencies with M. Stille to develop re-testing strategy.	1.4	\$300	\$420	A2
Pacella	Shannon M.	SMP	Manager	12/8/2006	Discussion with M. Harris regarding remediation testing strategy.	0.6	\$300	\$180	A2
Pacella	Shannon M.	SMP	Manager	12/9/2006	Prepare materials for SOX Update meeting with the IT SOX PMO to discuss remediation status.	1.4	\$300	\$420	A2
Pacella	Shannon M.	SMP	Manager	12/10/2006	Prepare materials for SOX Update meeting with the IT SOX PMO to discuss remediation status.	1.4	\$300	\$420	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/11/2006	IT Remediation - Discussed expanded Hyperion FX testing procedures with L. Schwandt. Expanded testing performed in response to identified ITGC deficiencies.	0.5	\$300	\$150	A2
Cash	Kevin L.	KLC	Partner	12/11/2006	Status update meeting -attendees S. Pacella, A. Tanner, J. Piazza, M. Harris, B. Garvey and D. Steis including prep time	1.4	\$525	\$735	A2
Pacella	Shannon M.	SMP	Manager	12/11/2006	Discussion with T. Ellis to discuss remediation testing strategy for Packard.	0.6	\$300	\$180	A2
Pacella	Shannon M.	SMP	Manager	12/11/2006	Met with B. Beaver to discuss E&Y feedback on Mgmt's testing.	0.4	\$300	\$120	A2
Pacella	Shannon M.	SMP	Manager	12/11/2006	Prepare materials for SOX Update meeting with the IT SOX PMO to discuss remediation status.	0.6	\$300	\$180	A2
Pacella	Shannon M.	SMP	Manager	12/11/2006	Attend SOX Update meeting with J. Piazza, M. Harris, and B. Garvey to discuss IT remediation testing efforts and status.	1.2	\$300	\$360	A2
Pacella	Shannon M.	SMP	Manager	12/11/2006	Discussion with M. Stille to help address issues with remediation testing.	2.8	\$300	\$840	A2
Stille	Mark Jacob	MJS	Senior	12/11/2006	Meet with B.Beaver (PwC) to discuss our questions regarding Management's testing of treasury applications (IT2/Integra-T).	0.4	\$225	\$90	A2
Stille	Mark Jacob	MJS	Senior	12/11/2006	Follow-up with L. Smith regarding Endeavor reports for DGL program change remediation testing.	0.3	\$225	\$68	A2
Stille	Mark Jacob	MJS	Senior	12/11/2006	Follow-up with T. Eden and D. Starland regarding open items for Steering new user remediation testing.	0.4	\$225	\$90	A2
Tanner	Andrew J.	AJT	Senior Manager	12/11/2006	Updates to CCID procedure responsibility/tracking matrix	0.9	\$475	\$428	A2
Tanner	Andrew J.	AJT	Senior Manager	12/11/2006	Meeting with J. Piazza, PwC, K. Cash, and S. Pacella to discuss CCID remediation and High risk remediation	1.1	\$475	\$523	A2
Cash	Kevin L.	KLC	Partner	12/12/2006	Conference call with S. Sheckell, K. Asher, J. Simpson, A. Tanner, and S. Pacella re ITGC deficiencies and impact to audit.	1.2	\$525	\$630	A2
Ellis	Timothy A.	TAE	Senior	12/12/2006	Talking through the remediation documentation with PwC (D. Wojdyla) and S. Pacella. (Documenting this information in our workpapers and discussing next steps.)	2.1	\$275	\$578	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/12/2006	Prepare materials for TSRS Status meeting to discuss TSRS Remediation strategy and testing status.	1.4	\$300	\$420	A2
Pacella	Shannon M.	SMP	Manager	12/12/2006	Discussion with M. Stille to help address issues with remediation testing.	1.8	\$300	\$540	A2
Boehm	Michael J.	MJB	Manager	12/13/2006	TSRS Coordination - Met with M. Stille and C. Peterson to discuss status of Hyperion ITGC/Application control testing as a result of deficiencies identified with Hyperion.	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	12/13/2006	IT Remediation - Coordination of expanded Hyperion FX testing in response to deficiencies identified in ITGC process.	0.6	\$300	\$180	A2
Ellis	Timothy A.	TAE	Senior	12/13/2006	Talking through the remediation documentation with PwC (D. Wojdyla) and S. Pacella. (Documenting this information in our workpapers and discussing next steps.)	1.9	\$275	\$523	A2
Pacella	Shannon M.	SMP	Manager	12/13/2006	Discussion with T. Ellis to discuss remediation testing strategy for Packard.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	12/13/2006	Prepare materials for TSRS Status meeting to discuss TSRS Remediation strategy and testing status.	1.4	\$300	\$420	A2
Pacella	Shannon M.	SMP	Manager	12/13/2006	Discussion with M. Stille to help address issues with remediation testing.	1.8	\$300	\$540	A2
Stille	Mark Jacob	MJS	Senior	12/13/2006	Discussion with M. Boehm and C. Peterson around Hyperion substantive procedures re: application controls testing.	1.2	\$225	\$270	A2
Stille	Mark Jacob	MJS	Senior	12/13/2006	Reviewing updated Hyperion security extracts and determining task access for substantive procedures	2.1	\$225	\$473	A2
Stille	Mark Jacob	MJS	Senior	12/13/2006	Reviewing responses to comments provided to PwC related to questions we had regarding Treasury testing.	2.3	\$225	\$518	A2
Stille	Mark Jacob	MJS	Senior	12/13/2006	Follow-up with L. Smith and appropriate data owners to obtain access request forms and supporting documentation for DGL new user remediation testing.	1.1	\$225	\$248	A2
Stille	Mark Jacob	MJS	Senior	12/13/2006	Follow-up with T. Eden and D. Starland regarding open items for Steering new user remediation testing.	1.4	\$225	\$315	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	12/13/2006	Obtaining supporting documentation and testing of DGL program change remediation testing.	1.8	\$225	\$405	A2
Boehm	Michael J.	MJB	Manager	12/14/2006	IT Remediation - Coordination of expanded Hyperion FX testing in response to deficiencies identified in ITGC process.	0.4	\$300	\$120	A2
Cash	Kevin L.	KLC	Partner	12/14/2006	Conference call with S. Sheckell, K. Asher, J. Simpson, A. Tanner, and S. Pacella re ITGC status update meeting for ITGCs and remediation testing plans.	1.8	\$525	\$945	A2
Pacella	Shannon M.	SMP	Manager	12/14/2006	Discussion with A. Tanner and C. Peterson to discuss open items and remediation testing status.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	12/14/2006	TSRS Update Meeting with S. Sheckell, K.Asher, A. Tanner, C. Peterson, J. Simpson and K.Cash to discuss approach for remediation testing and status of remediation testing and year-end wrap up items.	1.5	\$300	\$450	A2
Pacella	Shannon M.	SMP	Manager	12/14/2006	Discussion with M. Stille to help address issues with remediation testing.	1.8	\$300	\$540	A2
Pacella	Shannon M.	SMP	Manager	12/14/2006	Prepare materials for TSRS Status meeting to discuss TSRS Remediation strategy and testing status.	2.5	\$300	\$750	A2
Peterson	Christopher A.	CAP	Manager	12/14/2006	TSRS status update meeting for Hyperion remediation testing. Met with M. Stille and M. Boehm.	0.7	\$300	\$210	A2
Peterson	Christopher A.	CAP	Manager	12/14/2006	TSRS status update meeting with audit team to discuss remediation testing. Attendees were J. Simpson, S. Pacella, A. Tanner, S. Sheckell, and K. Asher.	1.4	\$300	\$420	A2
Sheckell	Steven F.	SFS	Partner	12/14/2006	Status review meeting with IT group to discuss remediation testing.	1.4	\$525	\$735	A2
Simpson	Jamie	JS	Senior Manager	12/14/2006	TSRS status meeting with K. Asher, S. Sheckell, K. Cash, A. Tanner, C. Peterson and S. Pacella to discuss status of remediation testing and substantive testing performed as a result of deficiencies.	1.1	\$425	\$468	A2
Stille	Mark Jacob	MJS	Senior	12/14/2006	Reviewing responses to comments provided to PwC related to questions we had regarding Treasury testing.	1.6	\$225	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	12/14/2006	TSRS meeting to discuss ITGC deficiency impact to f/s audit with K. Asher, K. Cash, S. Sheckell, J. Simpson, S. Pacella, and C. Peterson	1.4	\$475	\$665	A2
Stille	Mark Jacob	MJS	Senior	12/15/2006	Reviewing updated Hyperion security extracts and determining task access for remediation testing.	0.6	\$225	\$135	A2
Pacella	Shannon M.	SMP	Manager	12/16/2006	Prepare materials for meeting with IT SOX PMO to discuss status of remediation testing.	0.7	\$300	\$210	A2
Damodaran	Tarun	TD	Staff	12/18/2006	DGL Remediation Test - Program Change testing	1.4	\$200	\$280	A2
Damodaran	Tarun	TD	Staff	12/18/2006	Hyperion Remediation - Logical Access Test	2.1	\$200	\$420	A2
Damodaran	Tarun	TD	Staff	12/18/2006	DGL Remediatin Test - Logical Access testing	4.2	\$200	\$840	A2
Damodaran	Tarun	TD	Staff	12/18/2006	Update Summary of Control Deficiency document	1.9	\$200	\$380	A2
Tanner	Andrew J.	AJT	Senior Manager	12/18/2006	Preparation of materials for IT executive update meeting to discuss IT remediation status	0.7	\$475	\$333	A2
Tanner	Andrew J.	AJT	Senior Manager	12/18/2006	Meeting with J. Piazza, PwC, K. Cash, and S. Pacella to discuss CCID remediation and High risk remediation	1.1	\$475	\$523	A2
Damodaran	Tarun	TD	Staff	12/19/2006	DGL Remediation Test - Logical Access testing	1.8	\$200	\$360	A2
Damodaran	Tarun	TD	Staff	12/19/2006	DGL Remediation Test - Program Change testing	3.4	\$200	\$680	A2
Damodaran	Tarun	TD	Staff	12/19/2006	Steering Remediation Test - Logical Access testing	1.8	\$200	\$360	A2
Pacella	Shannon M.	SMP	Manager	12/19/2006	Meeting with D. Steis and D. Huffman to discuss requirements for substantively testing SAP application controls.	0.6	\$300	\$180	A2
Pacella	Shannon M.	SMP	Manager	12/19/2006	Meet with M. Stille to discuss questions on deficiencies to re-test and re-testing strategy.	1.9	\$300	\$570	A2
Stille	Mark Jacob	MJS	Senior	12/19/2006	Developing deficiency remediation status document for A. Tanner.	2.1	\$225	\$473	A2
Damodaran	Tarun	TD	Staff	12/20/2006	DGL Remediation Test - Program Change testing	2.1	\$200	\$420	A2
Damodaran	Tarun	TD	Staff	12/20/2006	DGL Remediation Test - Logical Access testing	2.2	\$200	\$440	A2
Damodaran	Tarun	TD	Staff	12/20/2006	Steering Remediation Test - Logical Access testing	2.1	\$200	\$420	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/20/2006	Preparation of email to M. Harris to discuss how E&Y will handle deficiencies not re-tested by Management.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	12/20/2006	Call with D. Wojdyla (PwC) to discuss E&Y feedback on Mgmt's remediation testing.	0.9	\$300	\$270	A2
Pacella	Shannon M.	SMP	Manager	12/20/2006	Meet with M. Stille to discuss questions on deficiencies to re-test and re-testing strategy.	1.9	\$300	\$570	A2
Stille	Mark Jacob	MJS	Senior	12/20/2006	Developing deficiency remediation status document for A. Tanner.	3.6	\$225	\$810	A2
Boehm	Michael J.	MJB	Manager	12/21/2006	IT Remediation - Met with M. Whiteman to execute expanded Hyperion FX testing as a result of deficiencies noted in ITGC testing.	1.1	\$300	\$330	A2
Damodaran	Tarun	TD	Staff	12/21/2006	DGL Remediation Test - Logical Access testing	0.2	\$200	\$40	A2
Pacella	Shannon M.	SMP	Manager	12/21/2006	Meet with M. Stille to discuss questions on deficiencies to re-test and re-testing strategy.	1.1	\$300	\$330	A2
Stille	Mark Jacob	MJS	Senior	12/22/2006	Review and completion of DGL program change and access administration remediation testing.	2.3	\$225	\$518	A2
A2 IT Remediation Project Total:						<u>123.5</u>		<u>\$35,730</u>	
Saginaw Carve-Out Audit									
Imberger	Guido	GI	Senior Manager	12/3/2006	Update Saginaw carve-out SRM.	2.1	\$425	\$893	A2
Imberger	Guido	GI	Senior Manager	12/4/2006	Defining the detailed requests related to the adjustments made to Hyperion as reported in discussions with B. Prueter.	1.7	\$425	\$723	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/5/2006	Revise international audit instructions based upon revised global scoping analysis.	2.6	\$425	\$1,105	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/5/2006	Review of revised draft of KPMG prepared 2005 Steering business financial statements	1.7	\$425	\$723	A2
Tau	King-Sze	KST	Senior	12/5/2006	Reviewing response for 1st request of opening balances audit.	4.3	\$250	\$1,075	A2
Imberger	Guido	GI	Senior Manager	12/6/2006	Call with K. Tau regarding status on open items on the carve-out opening balance audit.	0.3	\$425	\$128	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/7/2006	Review of interim substantive audit workpapers.	6.4	\$425	\$2,720	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/7/2006	Debrief session with B. Preuter and J. Perkins related to audit status.	2.6	\$425	\$1,105	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	12/7/2006	Call with K. Tau regarding status on open items on the carve-out opening balance audit.	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	12/7/2006	Review of information received on carve-out request list and develop a workprogram accordingly.	2.1	\$425	\$893	A2
Tau	King-Sze	KST	Senior	12/7/2006	Discussion with B. Prueter for opening balances request.	0.7	\$250	\$175	A2
Tau	King-Sze	KST	Senior	12/7/2006	Accumulation of 2nd request for opening balance audit.	4.0	\$250	\$1,000	A2
Tau	King-Sze	KST	Senior	12/8/2006	Discussion with B. Prueter and J. Perkins for opening balances audit status.	0.3	\$250	\$75	A2
Tau	King-Sze	KST	Senior	12/8/2006	Discussion with B. Prueter for opening balances request.	0.4	\$250	\$100	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/12/2006	Review of V5 KPMG draft financial statements of Steering Division.	3.3	\$425	\$1,403	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/12/2006	Discussions with G. Imberger relative to scope of E&Y beginning balance audit procedures relative to KPMG pushdown accounting for Steering Division financial statements as of 12/31/05.	3.7	\$425	\$1,573	A2
Imberger	Guido	GI	Senior Manager	12/12/2006	Review information received from KPMG on opening balance allocations made to Saginaw Steering in the carve-out model - document follow-up questions thereon for points 1-6 on the list.	4.7	\$425	\$1,998	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/13/2006	Review of international audit instructions required for Steering Division carve-out audit project.	2.6	\$425	\$1,105	A2
Imberger	Guido	GI	Senior Manager	12/13/2006	Review information received from KPMG/Steering division on the opening balances of the carve-out financials and write down additional follow-up questions.	4.1	\$425	\$1,743	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/14/2006	Call with J. Perkins and S. Daniels to discuss specific audit procedures and M&A activities related to Steering carve-out audit.	2.1	\$425	\$893	A2
Imberger	Guido	GI	Senior Manager	12/14/2006	Call with B. Prueter regarding the follow-up questions on the opening balance audit of the carve-out financials.	0.4	\$425	\$170	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	12/14/2006	Review of information received from Saginaw/KPMG o follow-up questions regarding opening balances of carve-out financials.	3.1	\$425	\$1,318	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/15/2006	Review of KPMG's methodology to allocate accruals from corporate to Steering division in the carve-out financials.	4.9	\$425	\$2,083	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/15/2006	Review of planning documents for the Steering Division for carve-out.	5.2	\$425	\$2,210	A2
Imberger	Guido	GI	Senior Manager	12/15/2006	Documenting of KPMG's methodology to allocate accruals from corporate to Steering division in the carve-out financials.	3.2	\$425	\$1,360	A2
Imberger	Guido	GI	Senior Manager	12/16/2006	Review of planning documents (Understand the business combined risk assessment, etc.) for the Steering Division for carve-out.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/18/2006	Preparation for and compilation of meeting agenda for discussion with J. Perkins related to our observations related to the KPMG carve-out financial statements.	1.6	\$425	\$680	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/18/2006	Review of Delphi 10K and Saginaw carve-out financial statements for comparative purposes to ensure consistency.	4.5	\$425	\$1,913	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/19/2006	Review of audit strategy memo, international audit instructions and scoping memos for carve-out audit.	4.1	\$425	\$1,743	A2
Imberger	Guido	GI	Senior Manager	12/19/2006	Develop and put workprogram for the opening balance audit of the carve-out financials into AWS.	1.2	\$425	\$510	A2
Imberger	Guido	GI	Senior Manager	12/19/2006	Review of information received in the European interim closing conferences for topics related to the carve-out in scope locations (Cadiz/Spain and Tychy/Poland) including memo thereon.	1.4	\$425	\$595	A2
Imberger	Guido	GI	Senior Manager	12/19/2006	Summarize the adjustments made to Hyperion during KPMG exercise to develop the carve-out financials.	1.7	\$425	\$723	A2
Imberger	Guido	GI	Senior Manager	12/19/2006	Prepare for the meeting at Saginaw regarding questions related to the opening balances of the Saginaw carve-out financials.	1.8	\$425	\$765	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	12/19/2006	Develop an audit strategy regarding the adjustments made to Hyperion for Saginaw carve-out purposes.	3.7	\$425	\$1,573	A2
Schwandt	Lisa N.	LNS	Staff	12/19/2006	Saginaw Interim-Preparation of financial statement information regarding the Saginaw Division in an Excel spreadsheet.	1.0	\$125	\$125	A2
Imberger	Guido	GI	Senior Manager	12/20/2006	Preparation of status email to M. Hatzfeld as preparation for the status call with the Company the next day	0.5	\$425	\$213	A2
Imberger	Guido	GI	Senior Manager	12/20/2006	Adjust question list regarding opening balances for the carve-out audit of Saginaw.	1.2	\$425	\$510	A2
Imberger	Guido	GI	Senior Manager	12/20/2006	Meeting with J. Perkins, B. Prueter and L. Briggs to discuss questions related to the opening balance audit for carve-out purposes.	1.6	\$425	\$680	A2
Imberger	Guido	GI	Senior Manager	12/20/2006	Discussion with L. Briggs and B. Prueter regarding the payroll accrual pushed down to the carve-out financials of Saginaw.	1.7	\$425	\$723	A2
Imberger	Guido	GI	Senior Manager	12/20/2006	Add topics to the list of required information on unadjusted audit differences (i.e. SOPA's posted/not posted, others identified in Q1, Q2.)	2.1	\$425	\$893	A2
Imberger	Guido	GI	Senior Manager	12/20/2006	Review of ASM Q'1 2006 and SRM Q'2 and Q'3 for unrecorded audit findings which should be subject to correction in the carve-out financials of Saginaw.	2.1	\$425	\$893	A2
Imberger	Guido	GI	Senior Manager	12/20/2006	Discussion revised question list regarding opening balance sheet audit of the carve-out financials of Saginaw with B. Prueter.	2.6	\$425	\$1,105	A2
A2 Saginaw Carve-Out Project Total:						100.2		\$40,588	
Tax - Dry Run									
Tosto	Cathy I.	CIT	Partner	12/4/2006	Review and respond to email from J. Ericson related to Mexico and scope of dry run	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	12/4/2006	Revise dry run instructions.	0.8	\$525	\$420	A2
Hegelmann	Julie Ann	JAH	Senior	12/5/2006	Merge tax pack dry run list with Delphi and E&Y global contact lists	0.8	\$250	\$200	A2
Tosto	Cathy I.	CIT	Partner	12/5/2006	Review email from Delphi re: dry run.	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	12/5/2006	Revise dry run instructions.	0.6	\$525	\$315	A2
Krabill	Aaron J.	AJK	Senior Manager	12/7/2006	Review of tax dry run procedures.	0.5	\$425	\$213	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Conference call with D. Kelley, C. Tosto and worldwide tax team to discuss the dry run procedures.	0.7	\$425	\$298	A2
Tosto	Cathy I.	CIT	Partner	12/11/2006	Conference call with E&Y teams in scope countries regarding dry run	0.6	\$525	\$315	A2
DeMers	Laurie A.	LAD	Senior Manager	12/12/2006	Meeting with T. Tamer, J. Erickson, C. Tosto and A. Krabill regarding status of tax process remediation and dry run of non-U.S. entities.	1.3	\$425	\$553	A2
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Tax status meeting with C. Tosto, L. DeMers, T. Tamer and J. Erickson to discuss the status of the company's dry run procedures and the status of other tax topics.	1.1	\$425	\$468	A2
Tosto	Cathy I.	CIT	Partner	12/12/2006	Review and respond to emails with China, Mexico and Brazil regarding tax pack dry run status	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	12/12/2006	Follow-up with Mexico, Germany and France on dry run	0.8	\$525	\$420	A2
Tosto	Cathy I.	CIT	Partner	12/12/2006	Follow-up with J. Erickson on dry run issues in Mexico and France	0.9	\$525	\$473	A2
Tosto	Cathy I.	CIT	Partner	12/12/2006	Meeting with T. Tamer, J. Erickson, A. Krabill and L. Demers regarding Tax Pack Dry Run and Remediation Plan	1.3	\$525	\$683	A2
Krabill	Aaron J.	AJK	Senior Manager	12/13/2006	Review of dry run scoping and determining materiality to be used and communication to international teams.	1.4	\$425	\$595	A2
Tosto	Cathy I.	CIT	Partner	12/13/2006	Dry run - call with E&Y Mexico on revisions to scope of work and timing	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	12/13/2006	Dry run - revise scope/list	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	12/13/2006	Dry run - call with E&Y Poland.	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	12/13/2006	Dry run - follow-up with Delphi U.S.	0.2	\$525	\$105	A2
Kelley	Daniel F.	DFK	Partner	12/14/2006	Call regarding dry run.	2.0	\$525	\$1,050	A2
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Review of dry run scoping and determining materiality to be used and communication to international teams.	2.1	\$425	\$893	A2
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Meeting with T. Tamer to discuss the budget for the review of the tax dry run procedures.	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Correspondence with foreign teams relating to the Tax dry run procedures.	0.4	\$425	\$170	A2
Tosto	Cathy I.	CIT	Partner	12/18/2006	Dry run - review Brazil report and package	1.2	\$525	\$630	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Correspondence with foreign teams relating to the Tax dry run procedures.	0.4	\$425	\$170	A2
Tosto	Cathy I.	CIT	Partner	12/19/2006	Dry run - review email from UK.	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	12/19/2006	Dry run - follow-up on Brazil with U.S. corporate and E&Y Brazil	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	12/19/2006	Dry run - review Poland	0.9	\$525	\$473	A2
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Correspondence with foreign teams relating to the Tax dry run procedures.	0.5	\$425	\$213	A2
Tosto	Cathy I.	CIT	Partner	12/20/2006	Dry run - review email from Brazil on questions	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	12/20/2006	Dry run - review Poland tax pack for systems sp zoo	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	12/20/2006	Dry run - review Poland tax pack for Delphi Poland.	0.9	\$525	\$473	A2
Tosto	Cathy I.	CIT	Partner	12/20/2006	Dry run - conference call with E&Y Poland	1.4	\$525	\$735	A2
Tosto	Cathy I.	CIT	Partner	12/20/2006	Discuss dry run and remediation with T. Tamer	0.9	\$525	\$473	A2
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Correspondence with foreign teams relating to the Tax dry run procedures.	0.3	\$425	\$128	A2
Tosto	Cathy I.	CIT	Partner	12/21/2006	Dry run - high level review of email from China and attachments	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	12/21/2006	Dry run - high level review of emails from Korea and Germany and attachments.	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	12/21/2006	Dry run - review Korea observation report and supporting tax pack	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	12/21/2006	Dry run - review tax packs for China, France and Mexico	1.3	\$525	\$683	A2
Tosto	Cathy I.	CIT	Partner	12/21/2006	Dry run - review additional German tax packs	1.4	\$525	\$735	A2
Tosto	Cathy I.	CIT	Partner	12/21/2006	Dry run - review German tax packs	2.3	\$525	\$1,208	A2
Tosto	Cathy I.	CIT	Partner	12/22/2006	Dry run - prepare summary of observations and send to T. Tamer accordingly.	1.3	\$525	\$683	A2
Tosto	Cathy I.	CIT	Partner	12/22/2006	Dry run - prepare email to France and Germany regarding next steps.	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	12/22/2006	Dry run - meeting with T. Tamer to discuss observations.	2.8	\$525	\$1,470	A2
Kelley	Daniel F.	DFK	Partner	12/52006	Discussion with T. Tamer, J. Williams, J. Whitson, B. Sparks, J. Erickson and C. Tosto related to dry run.	1.7	\$525	\$893	A2
A2 Tax - Dry Run Project Total:						39.7		\$19,633	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
A2 Project Total:						843.3		\$273,910	
Tax - A3									
Mc Bride Jr.	James E.	JEM	Senior Manager	12/4/2006	Discussion with M. Lewis of Delphi re: inside/outside basis calcs & next steps.	0.3	\$600	\$180	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/4/2006	Discussion with H. Tucker, R. Ward, & C. Tosto re: inside/outside basis calcs & next steps.	0.6	\$600	\$360	A3
Tosto	Cathy I.	CIT	Partner	12/4/2006	Review foreign stock basis schedule	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	12/4/2006	Discussion with J. Mc Bride as to status and conversation with M. Lewis	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	12/5/2006	Follow-up with M. Lewis regarding bankruptcy costs	0.2	\$660	\$132	A3
Blank	Jacob M.	JMB	Partner	12/11/2006	Participate in weekly status update call	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Principal	12/11/2006	Participate in weekly status update call	0.8	\$660	\$528	A3
Tosto	Cathy I.	CIT	Partner	12/13/2006	Contact M. Lewis regarding bankruptcy calls and arrangements to review	0.2	\$660	\$132	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/14/2006	Xaction costs: Research re: tax treatment of Xaction costs in bankruptcy.	1.7	\$600	\$1,020	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/14/2006	Xaction Costs: Discussion with C. Tosto re Xaction cost incurred by Delphi during bankruptcy & potential tax issues	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/14/2006	Xaction Costs: Meeting with M. Lewis & C. Tosto re: Xaction costs incurred by Delphi during bankruptcy, potential tax issues and Delphi's proposed treatment..	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/14/2006	Discussions with C. Tosto & R. Ward re: NUBIL issue & recognition of RBIL.	0.7	\$600	\$420	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/14/2006	Research re: Notice 2003-65.	0.6	\$600	\$360	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/14/2006	Conference call with S. Gale, H. Tucker, C. Tosto & R. Ward to discuss timing.	0.6	\$600	\$360	A3
Tosto	Cathy I.	CIT	Partner	12/14/2006	Discuss NUBIL and 2003-65 issue with R. Ward.	0.8	\$660	\$528	A3
Tosto	Cathy I.	CIT	Partner	12/14/2006	Meeting with M. Lewis with J. Mc Bride to discuss professional fee deductions	1.9	\$660	\$1,254	A3
Tosto	Cathy I.	CIT	Partner	12/14/2006	Discuss NUBIL issue in connection with fresh start accounting with J. Mc Bride.	0.9	\$660	\$594	A3
Tosto	Cathy I.	CIT	Partner	12/14/2006	Review Notice 2003-65.	1.2	\$660	\$792	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tucker	Howard J.	HJT	Partner	12/14/2006	Conference call with S. Gale, J. McBride. Tucker, C. Tosto & R. Ward to discuss timing.	0.6	\$700	\$420	A3
Ward	Richard D.	RDW	Principal	12/14/2006	Conference call with S. Gale, J. McBride. Tucker, C. Tosto & H. Tucker to discuss timing.	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Principal	12/14/2006	Call with C. Tosto and and J. McBride re: Notice 2003-65 and net unrealized built-in loss calculation.	0.8	\$660	\$528	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/15/2006	Discussions with C. Tosto & R. Ward re: NUBIL issue & recognition of RBIL.	0.1	\$600	\$60	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/15/2006	Research re Notice 2003-65.	0.2	\$600	\$120	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/15/2006	Conference call with S. Gale, H. Tucker, C. Tosto & R. Ward to discuss timing.	0.1	\$600	\$60	A3
Tucker	Howard J.	HJT	Partner	12/15/2006	Call with S. Gale, C. Tosto, J. McBride and R. Ward to obtain update on status of information needs and work on schedule	0.6	\$700	\$420	A3
Ward	Richard D.	RDW	Principal	12/15/2006	Call with S. Gale, C. Tosto, J. McBride and H. Tucker to obtain update on status of information needs and work on schedule	0.6	\$660	\$396	A3
Blank	Jacob M.	JMB	Partner	12/18/2006	Update call with J. Whitson, S. Gale, B. Sparks, M. Lewis, H. Tucker, J. Blank, R. Ward, and Skadden Arps regarding proposed equity transaction. Review 8K/plan structure and consider 382/NUBIL implications.	1.9	\$750	\$1,425	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/18/2006	Review excerpts from 8K from D. Kelley regarding proposed transaction with Cerberus, et al.	0.7	\$600	\$420	A3
Tosto	Cathy I.	CIT	Partner	12/18/2006	Update call with J. Whitson, S. Gale, B. Sparks, M. Lewis, H. Tucker, J. Blank, R. Ward, and Skadden Arps regarding proposed equity transaction	0.4	\$660	\$264	A3
Tucker	Howard J.	HJT	Partner	12/18/2006	Update call with J. Whitson, S. Gale, B. Sparks, M. Lewis, H. Tucker, J. Blank, R. Ward, and Skadden Arps regarding proposed equity transaction. Review 8K/plan structure and consider 382/NUBIL implications.	2.6	\$700	\$1,820	A3
Ward	Richard D.	RDW	Principal	12/18/2006	Prepare for weekly status update call to discuss Apaloosa/Cerberus plan	0.3	\$660	\$198	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Principal	12/18/2006	Participate in weekly status update call to discuss Apaloosa/Cerberus plan	0.9	\$660	\$594	A3
Frank	Michele L.	MLF	Senior Manager	12/19/2006	Attribute profiler/basis questions with J. McBride and Michelle.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/19/2006	Transaction Costs: Perform high-level review of binder prepared by Delphi summarizing proposed tax treatment of bankruptcy transaction costs.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/19/2006	Transaction Costs: Preparation of email to C. Tosto.	0.2	\$600	\$120	A3
Tosto	Cathy I.	CIT	Partner	12/19/2006	Review 8-k related to announced deal with cerberus, et al	1.5	\$660	\$990	A3
Blank	Jacob M.	JMB	Partner	12/20/2006	Reviewing proposed plan framework support.	2.3	\$750	\$1,725	A3
Blank	Jacob M.	JMB	Partner	12/20/2006	Call with H. Tucker, R. Ward and E. Sensenbrenner to discuss tax aspects of Cerberus/Apaloosa proposal	1.7	\$750	\$1,275	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/20/2006	Transaction Costs: Perform high-level review of binder prepared by Delphi summarizing proposed tax treatment of bankruptcy transaction costs.	2.8	\$600	\$1,680	A3
Tucker	Howard J.	HJT	Partner	12/20/2006	Reviewing proposed plan framework support.	1.9	\$700	\$1,330	A3
Tucker	Howard J.	HJT	Partner	12/20/2006	Call with R. Ward, J. Blank and E. Sensenbrenner to discuss tax aspects of Cerberus/Apaloosa proposal	1.7	\$700	\$1,190	A3
Ward	Richard D.	RDW	Principal	12/20/2006	Reviewing proposed plan framework support.	1.4	\$660	\$924	A3
Ward	Richard D.	RDW	Principal	12/20/2006	Call with H. Tucker and J. Blank and E. Sensenbrenner to discuss tax aspects of Cerberus/Apaloosa proposal	1.7	\$660	\$1,122	A3
Blank	Jacob M.	JMB	Partner	12/21/2006	Call with S. Gale, J. Whitson, Gross, Sensenbrenner, H. Tucker and R. Ward to discuss tax aspects of Cerberus/Apaloosa proposal	1.6	\$750	\$1,200	A3
Blank	Jacob M.	JMB	Partner	12/21/2006	Review plan structure doc.	0.9	\$750	\$675	A3
Hargrove	Jaime A.	JAH	Client Serving Associate	12/21/2006	Report 2.0 record investigation for compliance with Tax Quality & Risk Management	1.0	\$152	\$152	A3
Tucker	Howard J.	HJT	Partner	12/21/2006	Call with S. Gale, J. Whitson, Gross, Sensenbrenner, J. Blank and R. Ward to discuss tax aspects of Cerberus/Apaloosa proposal	1.4	\$700	\$980	A3
Tucker	Howard J.	HJT	Partner	12/21/2006	Review and revise 382 memo from J. Whitson	0.8	\$700	\$560	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tucker	Howard J.	HJT	Partner	12/21/2006	Call with R. Ward, Gross and J. Whitson to discuss 382 memo	0.8	\$700	\$560	A3
Ward	Richard D.	RDW	Principal	12/21/2006	Call with S. Gale, J. Whitson, Gross, Sensenbrenner, H. Tucker and J. Blank to discuss tax aspects of Cerberus/Apaloosa proposal	1.4	\$660	\$924	A3
Ward	Richard D.	RDW	Principal	12/22/2006	Review memo from J. Whitson, provide suggested revision accordingly.	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Principal	12/22/2006	Call with H. Tucker, Gross and J. Whitson to discuss 382 memo	0.8	\$660	\$528	A3
Blank	Jacob M.	JMB	Partner	12/25/2006	Review and revise 382 memo from J. Whitson	2.9	\$750	\$2,175	A3
Blank	Jacob M.	JMB	Partner	12/26/2006	Review and revise 382 memo from J. Whitson	0.7	\$750	\$525	A3
Blank	Jacob M.	JMB	Partner	12/27/2006	Review and revise 382 memo from J. Whitson	0.4	\$750	\$300	A3
A3 Project Total:						<u>53.7</u>		<u>\$35,824</u>	
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	12/4/2006	Correspondence with V. Singleton regarding November T&E.	0.4	\$125	\$50	
Donahue	Robert M.	RMD	Senior Manager	12/19/2006	Review time sheets and prepare billing detail for tax return preparation regarding Delphi Ashimori, Delphi Furukawa and MobileAria 2005 tax returns.	1.2	\$425	\$510	
Donahue	Robert M.	RMD	Senior Manager	12/19/2006	Discussion with H. Aquino re: billing detail for tax return preparation regarding Delphi Ashimori, Delphi Furukawa and MobileAria 2005 tax returns.	0.4	\$425	\$170	
Aquino	Heather	HRA	Client Serving Associate	12/4/2006	Preparation of November Access database for bankruptcy billing process.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	12/4/2006	Update MASTER Employees and MASTER Code Combo for November invoice.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	12/4/2006	Begin formatting November invoice per Court requirements.	6.8	\$125	\$850	
Tosto	Cathy I.	CIT	Partner	12/4/2006	Review and provide billing information to S. Gale for month end accrual	0.9	\$525	\$473	
Aquino	Heather	HRA	Client Serving Associate	12/5/2006	Correspondence with J. Simon regarding Delphi/E&Y/September Fee Statement	0.1	\$125	\$13	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/5/2006	Correspondence with K. Barber regarding Bank Adm charge code for accumulation of information related to preparation of fee application.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	12/5/2006	Correspondence with J. Simpson regarding November invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	12/5/2006	Preparation of emails to team regarding Delphi November Time Descriptions.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	12/5/2006	Continue formatting November invoice per Court requirements.	6.9	\$125	\$863	
Simpson	Jamie	JS	Senior Manager	12/5/2006	Review of November invoice for bankruptcy court.	2.3	\$425	\$978	
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Correspondence with J. Simpson regarding November invoice time for TSRS and Tax.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Review email from J. Simon regarding Delphi - Update on Fee Applications.	0.2	\$125	\$25	
Simpson	Jamie	JS	Senior Manager	12/6/2006	Review of November invoice.	2.8	\$425	\$1,190	
Aquino	Heather	HRA	Client Serving Associate	12/7/2006	Preparation of TSRS and Tax time on November invoice for S. Pacella, C. Tosto and J. Hegelmann's review.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	12/7/2006	Work on revisions to November invoice per J. Simpson.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	12/7/2006	Preparation of time on November invoice for each division; forward to M. Hatzfeld, J. Simpson and A. Krabill for their review.	2.1	\$125	\$263	
Krabill	Aaron J.	AJK	Senior Manager	12/7/2006	Preparation of Delphi time and expense details.	0.8	\$425	\$340	
Sheckell	Steven F.	SFS	Partner	12/7/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	12/8/2006	Update November invoice for descriptions received.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	12/8/2006	Correspondence with J. Simpson and team regarding time submission for week ending 12/8 in gT&E.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/8/2006	Accumulation of information related to the preparation of the fee application.	2.6	\$125	\$325	
Barber	Keither A.	KAB	Senior	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.5	\$275	\$138	
Barwin	Kristen N.	KNB	Staff	12/8/2006	Accumulation of information related to the preparation of the fee application.	1.0	\$200	\$200	
Boehm	Michael J.	MJB	Manager	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$300	\$240	
Chamarro	Destiny D.	DDC	Staff	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$200	\$120	
Craig	Tashawna N.	TNC	Staff	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.4	\$125	\$50	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.9	\$425	\$383	
Horner	Kevin John	KJH	Staff	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.9	\$200	\$180	
Marold	Erick W.	EWM	Senior	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.7	\$300	\$210	
Nicol	Jeremy M.	JMN	Staff	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.3	\$125	\$38	
Pacella	Shannon M.	SMP	Manager	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$300	\$240	
Peterson	Christopher A.	CAP	Manager	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.4	\$300	\$120	
Pikos	Matthew C.	MCP	Senior	12/8/2006	Accumulation of information related to the preparation of the fee application.	1.1	\$225	\$248	
Ranney	Amber C.	ACR	Senior	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$250	\$150	
Rothmund	Mario Valentin	MVR	Senior	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.7	\$225	\$158	
Saimoua	Omar Issam	OIS	Staff	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$200	\$120	
Schwandt	Lisa N.	LNS	Staff	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.9	\$125	\$113	
Simpson	Jamie	JS	Senior Manager	12/8/2006	Review of Packard and T&I OOS detail for November invoice for bankruptcy court.	0.6	\$425	\$255	
Simpson	Jamie	JS	Senior Manager	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.7	\$425	\$298	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.9	\$225	\$203	
Tau	King-Sze	KST	Senior	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$250	\$150	
Yang	Jinglu	JY	Senior	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$225	\$135	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence with M. Hatzfeld regarding November/October Audit Time By Division - Identify OOS.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence with A. Krabill and J. Simpson regarding Aaron's Expenses on November invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence with J. Simpson regarding OOS identified on November invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence with individuals regarding Delphi November Expense Inquiries.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Identification of DPSS/E&S September and October time for E&O, NRE, ER&D and cycle counts per M. Boehm to help identify November OOS time to be included on November invoice.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Revisions to November invoice for DPSS/E&S November out-of-scope.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Revise November invoice for TSRS revisions per S. Pacella.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Revisions to November invoice for AHG, ACS, and E&C November out-of-scope.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Work on Delphi November Expenses for invoice purposes.	2.1	\$125	\$263	
Boehm	Michael J.	MJB	Manager	12/11/2006	Identified out-of-scope audit procedures for E&S and DPSS divisions for the November invoice.	1.6	\$300	\$480	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/11/2006	Accumulation of information related to the preparation of the fee application.	1.4	\$425	\$595	
Hegelmann	Julie Ann	JAH	Senior	12/11/2006	Review November billing	0.5	\$250	\$125	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	12/11/2006	Review of draft Delphi billing statement for the month of November.	0.6	\$525	\$315	
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Review of monthly fee data to determine time incurred outside of the audit scope for E&S and DPSS divisional audits.	0.6	\$425	\$255	
Miller	Nicholas S.	NSM	Manager	12/11/2006	Review of the Packard and T&I billings for the appropriate classification of time.	1.7	\$300	\$510	
Sheckell	Steven F.	SFS	Partner	12/11/2006	Accumulation of information related to the preparation of the fee application.	0.9	\$525	\$473	
Simpson	Jamie	JS	Senior Manager	12/11/2006	Review of Exhibit E for November invoice.	1.1	\$425	\$468	
Tosto	Cathy I.	CIT	Partner	12/11/2006	Review and respond to questions on November expenses	0.3	\$525	\$158	
Tosto	Cathy I.	CIT	Partner	12/11/2006	Review November time charges	0.6	\$525	\$315	
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with B. Hamblin and G. Walters regarding Delphi - Update on Fee Applications.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with J. Simpson regarding November invoice.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Follow-up regarding Delphi November Expense Inquiry for invoice purposes.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Revisions to November invoice.	1.6	\$125	\$200	
Barwin	Kristen N.	KNB	Staff	12/12/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$200	\$160	
Henning	Jeffrey M.	JMH	Partner	12/12/2006	Review of draft Delphi billing statement for the month of November.	0.5	\$525	\$263	
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with C. Tosto regarding November invoice.	0.4	\$425	\$170	
Simpson	Jamie	JS	Senior Manager	12/12/2006	Review of November invoice.	1.3	\$425	\$553	
Tosto	Cathy I.	CIT	Partner	12/12/2006	Discuss November billing with J. Simpson	0.2	\$525	\$105	
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Follow-up regarding November Time Inquiries.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Preparation of November invoice packages for S. Sheckell's review.	0.3	\$125	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Correspondence with J. Simpson regarding OOS divisional time on November invoice.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Compare new T&E for November sent by V. Singleton to ensure all hours are included on November invoice.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Accumulation of information related to the preparation of the fee application.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Revisions to November invoice per J. Henning, M. Hatzfeld and J. Simpson.	1.1	\$125	\$138	
Harbaugh	James M.	JMH	Senior	12/13/2006	Accumulation of information related to the preparation of the fee application.	0.1	\$225	\$23	
Peterson	Christopher A.	CAP	Manager	12/13/2006	Accumulation of information related to the preparation of the fee application.	0.5	\$300	\$150	
Simpson	Jamie	JS	Senior Manager	12/13/2006	Review of November invoice for bankruptcy court.	1.1	\$425	\$468	
Boehm	Michael J.	MJB	Manager	12/14/2006	Accumulation of information related to the preparation of the fee application.	0.7	\$300	\$210	
Ranney	Amber C.	ACR	Senior	12/14/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$250	\$150	
Reddy	Smitha Pingli	SPR	Manager	12/14/2006	Accumulation of information related to the preparation of the fee application.	0.4	\$300	\$120	
Schwandt	Lisa N.	LNS	Staff	12/14/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$125	\$75	
Ford	David Hampton	DHF	Staff	12/15/2006	Accumulation of information related to the preparation of the fee application.	1.3	\$200	\$260	
Harbaugh	James M.	JMH	Senior	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.1	\$225	\$23	
Horner	Kevin John	KJH	Staff	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$200	\$160	
Kearns	Matthew R.	MRK	Senior	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.5	\$275	\$138	
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$425	\$340	
Marold	Erick W.	EWM	Senior	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.7	\$250	\$175	
Miller	Nicholas S.	NSM	Manager	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$300	\$180	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.5	\$300	\$150	
Pikos	Matthew C.	MCP	Senior	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$225	\$180	
Rothmund	Mario Valentin	MVR	Senior	12/15/2006	Accumulation of information related to the preparation of the fee application.	1.0	\$225	\$225	
Saimoua	Omar Issam	OIS	Staff	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.9	\$200	\$180	
Schwandt	Lisa N.	LNS	Staff	12/15/2006	Accumulation of information related to the preparation of the fee application.	1.8	\$125	\$225	
Sheckell	Steven F.	SFS	Partner	12/15/2006	Accumulation of information related to the preparation of the fee application.	1.2	\$525	\$630	
Simpson	Jamie	JS	Senior Manager	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$425	\$340	
Stille	Mark Jacob	MJS	Senior	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$225	\$135	
Tau	King-Sze	KST	Senior	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.3	\$250	\$75	
Imberger	Guido	GI	Senior Manager	12/16/2006	Accumulation of information related to the preparation of the fee application.	0.2	\$425	\$85	
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Review of time details for reporting to the court and out of scope billings.	0.6	\$425	\$255	
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with J. Simpson, A. Menth and K. Ashe regarding Delphi November Expense reclass.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with B. Donahue regarding Delphi billing for November.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with S. Pacella, J. Simpson and A. Krabill regarding Workstream Application Hours Analysis for November invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with S. Sheckell, J. Simpson, M. Hatzfeld and G. Imberger regarding November invoice.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Work on November invoice revisions.	1.4	\$125	\$175	
Gerber	Katherine A.	KAA	Senior	12/19/2006	Accumulation of information related to the preparation of the fee application.	0.3	\$275	\$83	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/19/2006	Reviewed hours charged for November to identify out of scope work.	1.2	\$300	\$360	
Sheckell	Steven F.	SFS	Partner	12/19/2006	Review monthly invoice for submission to court	4.8	\$525	\$2,520	
Simpson	Jamie	JS	Senior Manager	12/19/2006	Time spent reviewing final changes to November invoice.	1.1	\$425	\$468	
Tau	King-Sze	KST	Senior	12/19/2006	Accumulation of information related to the preparation of the fee application.	0.2	\$250	\$50	
Horner	Kevin John	KJH	Staff	12/20/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$200	\$120	
Miller	Nicholas S.	NSM	Manager	12/20/2006	Accumulation of information related to the preparation of the fee application.	0.5	\$300	\$150	
Simpson	Jamie	JS	Senior Manager	12/20/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$425	\$255	
Boehm	Michael J.	MJB	Manager	12/21/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$300	\$240	
Kearns	Matthew R.	MRK	Senior	12/21/2006	Accumulation of information related to the preparation of the fee application.	0.3	\$275	\$83	
Marold	Erick W.	EWM	Senior	12/21/2006	Accumulation of information related to the preparation of the fee application.	0.7	\$250	\$175	
Pacella	Shannon M.	SMP	Manager	12/21/2006	Prepare summary of out of scope hours to send to J. Piazza.	0.9	\$300	\$270	
Rothmund	Mario Valentin	MVR	Senior	12/21/2006	Accumulation of information related to the preparation of the fee application.	1.1	\$225	\$248	
Sheckell	Steven F.	SFS	Partner	12/21/2006	Accumulation of information related to the preparation of the fee application.	1.3	\$525	\$683	
Chamarro	Destiny D.	DDC	Staff	12/22/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$200	\$120	
Krabill	Aaron J.	AJK	Senior Manager	12/22/2006	Accumulation of information related to the preparation of the fee application.	0.5	\$425	\$213	
Pacella	Shannon M.	SMP	Manager	12/22/2006	Accumulation of information related to the preparation of the fee application.	0.9	\$300	\$270	
Stille	Mark Jacob	MJS	Senior	12/22/2006	Accumulation of information related to the preparation of the fee application.	0.7	\$225	\$158	
Fee Application Preparation Total:						<u>114.1</u>		<u>\$29,655</u>	

Exhibit D
Delphi Corporation
Summary of 2007 Fees by Professional
For the Period December 30, 2006 through February 2, 2007

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Review Format of Audit Committee Materials communication.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Correspondence related to D. Sherbin Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Correspondence with M. Sakowski regarding Badge Request Forms.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Update Delphi Team Phone List and Other.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Correspondence with J. Hasse regarding E&Y Bi weekly meetings.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Correspondence with M. Sakowski regarding Updated MAC Addresses.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Work on Delphi Officers listing per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Correspondence with team regarding scheduled E&Y Status Mtgs.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/2/2007	Provide K. Asher with copies of OCA Accounting Group - Interpretations per request.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/2/2007	Corporate Interim - Communication to team regarding use and distribution of rollforward templates at year-end.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/2/2007	Corporate Interim - Walked S. Sheckell through the environmental Q4 workpapers with the assistance of E. Marold to determine appropriate accounting treatment.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/2/2007	Corporate Interim - Review of AP Debit balance workpapers.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/2/2007	Corporate Interim - Follow-up discussion with E. Marold regarding review of AP Debit balance workpapers.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/2/2007	Corporate YE - Preparation of year-end rollforward templates for distribution with client assistance list.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/2/2007	DPSS YE - Preparation of DPSS year-end client assistance request.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/2/2007	DPSS YE - Call with R. Nedadur regarding DPSS year end client assistance request.	0.2			A1
Fitzpatrick	Michael J.	MJF	Partner	1/2/2007	Review interim workpapers.	1.1			A1
Kearns	Matthew R.	MRK	Senior	1/2/2007	E&C - Reviewing inventory reconciliations as part of interim substantive procedures	2.8			A1
Kearns	Matthew R.	MRK	Senior	1/2/2007	E&C - Reviewing physical inventory observation cut-of testing workpapers	3.2			A1
Kearns	Matthew R.	MRK	Senior	1/2/2007	E&C - Reviewing 6/30/06 interim physical inventory observation test counts and observation checklist workpapers	3.6			A1
Marold	Erick W.	EWM	Senior	1/2/2007	E&S - Prepared a consolidated client assistance request for the division. Included interim open items and year-end requests.	3.6			A1
Miller	Nicholas S.	NSM	Manager	1/2/2007	Corporate - Call with T. Tilton and M. Sandelich to discuss certain reconciling items for the KDAC investment.	0.9			A1
Miller	Nicholas S.	NSM	Manager	1/2/2007	Corporate - Audit of the tie-out of the KDAC investment from the audited financial statements to the general ledger.	2.4			A1
Pacella	Shannon M.	SMP	Manager	1/2/2007	Preparation of email to E. Marold and A. Krabill to discuss journal entry testing procedures for Europe.	0.2			A1
Sheckell	Steven F.	SFS	Partner	1/2/2007	Audit Committee preparation	1.0			A1
Sheckell	Steven F.	SFS	Partner	1/2/2007	Review corporate year-end workpapers	3.0			A1
Sheckell	Steven F.	SFS	Partner	1/2/2007	Communication with international offices	2.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/2/2007	Preparation of follow-up emails to international teams regarding pre-approval requests.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/2/2007	Review of weekly budget to actual hours analysis for weeks of 12/1, 12/8 and 12/15.	1.2			A1
Tau	King-Sze	KST	Senior	1/2/2007	Saginaw - Reviewed management TOC reperformance workpapers.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Work on Audit Committee slides related to pre-approval per S. Sheckell.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Correspondence with J. Simpson regarding engagement economics.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Review and respond to J. Simpson regarding Delphi Budget to Actual inquiries.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Work on engagement economics schedules per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Correspondence with J. Simpson and Romania regarding Delphi Packard Romania - tax advisory request for pre-approval.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Preparation of France closing meeting binder for T. Timko per A. Krabill.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Correspondence with M. Fitzpatrick and M. Sakowski regarding badge for Mike.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Correspondence with team regarding Qtrly. Div. Meetings scheduled.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Review and file responses received for Delphi PIE.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Coordination of new badge for S. Sheckell with M. Sakowski.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Correspondence with J. Simpson and E. Marold regarding PIE.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Correspondence with E. Marold regarding PIE details.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/3/2007	Preparation of meeting notices regarding PIE details.	0.7			A1
Asher	Kevin F.	KFA	Partner	1/3/2007	Overview of audit status progress and pending issues	1.7			A1
Barwin	Kristen N.	KNB	Staff	1/3/2007	E&S - Document open items	0.6			A1
Barwin	Kristen N.	KNB	Staff	1/3/2007	E&S - Discuss with E. Marold review notes regarding Accounts Receivable review	0.6			A1
Barwin	Kristen N.	KNB	Staff	1/3/2007	E&S - Sort maintenance expense costs and request supporting documentation	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/3/2007	E&S- Discuss and request open items related to fixed assets with R. Hoffman	1.4			A1
Barwin	Kristen N.	KNB	Staff	1/3/2007	E&S - Clean up work steps related to revenue and document all open items	2.8			A1
Barwin	Kristen N.	KNB	Staff	1/3/2007	E&S - Clear Review notes related to A/R reserve	3.8			A1
Boehm	Michael J.	MJB	Manager	1/3/2007	E&S Interim - Provided J. Henning an update regarding E&S significant open items (NRE, E&O, PP&E/Tooling).	0.7			A1
Boehm	Michael J.	MJB	Manager	1/3/2007	E&S Interim - Reviewed legal memo provided by Kim & Chang related to Hyundai/Sungwoo product liability issue.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/3/2007	Review of DPSS test of control workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	1/3/2007	Review of E&S interim substantive workpapers	1.2			A1
Boehm	Michael J.	MJB	Manager	1/3/2007	Review of Hyperion FX testing.	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	1/3/2007	Q4 - Send client assistance list for year end items to C. Tosto and L. DeMers for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/3/2007	Q4 - Review client assistance list.	0.3			A1
Kennedy	Gareth L.	GLK	Manager	1/3/2007	Finalization of worker's compensation actuarial memo for review	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Preparation for the environmental meeting.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Review of accounting treatment for SkiFi 3 product sales by DPSS.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Correspondence with E&Y France on various year-end audit topics in France including accounting memos reviewed by E&Y Detroit.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Call with A. Brazier to discuss the accounting treatment of PSA cash receipts at year-end.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Finalization of materials for the working papers and T. Timko regarding international closing meetings.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Revisions to international tax instructions.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Meeting with S. Sheckell to discuss the status of various corporate accounting issues.	0.5			A1
Marold	Erick W.	EWM	Senior	1/3/2007	Corporate - Updated debt workpapers related to Euro dollar loans.	1.4			A1
Marold	Erick W.	EWM	Senior	1/3/2007	E&S - Finalized warranty accruals related to the IBNR expense.	2.1			A1
Marold	Erick W.	EWM	Senior	1/3/2007	Planning for the post interim event.	1.7			A1
Pikos	Matthew C.	MCP	Senior	1/3/2007	Preparation of the year-end responsibilities matrix to assign audit areas to the various individuals working on the Packard Division.	2.2			A1
Pikos	Matthew C.	MCP	Senior	1/3/2007	Packard - Updating AWS.	1.6			A1
Pikos	Matthew C.	MCP	Senior	1/3/2007	Packard - Completing worksteps for year-end.	2.2			A1
Pikos	Matthew C.	MCP	Senior	1/3/2007	Packard - Preparing file for our year-end procedures.	1.6			A1
Ranney	Amber C.	ACR	Senior	1/3/2007	Corporate Interim-Discussing status of interim items with J. Simpson.	0.4			A1
Ranney	Amber C.	ACR	Senior	1/3/2007	Corporate Interim-Following-up with H. Frank, D. Murphy & R. Hof regarding open items for Derivative testing.	1.3			A1
Ranney	Amber C.	ACR	Senior	1/3/2007	Corporate Interim-Performing interim audit procedures on Derivatives, and discussing status with N. Miller.	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/3/2007	AHG - Met with M. Schultz to determine the value of the consigned inventory at AHG/EC.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	1/3/2007	Met with C. Bush to request the intercompany elimination schedule as well as the consigned inventory schedule.	1.4			A1
Sheckell	Steven F.	SFS	Partner	1/3/2007	Prepare Audit Committee pre-approval information	1.0			A1
Sheckell	Steven F.	SFS	Partner	1/3/2007	Review year-end corporate workpapers	3.0			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Discussion with S. Sheckell regarding PIE events.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Summarization of items to discuss with R. Reimink.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Discussion with E. Marold regarding PIE agenda.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/3/2007	Discussion with A. Ranney regarding pension participant testing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Review of draft agenda for PIE event.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Discussion with A. Ranney regarding Dayton interim status.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Discussion with A. Kelly regarding independence confirms.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Discussion with H. Aquino regarding engagement economics analysis.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/3/2007	Preparation for meeting with Internal controls group.	0.4			A1
Tau	King-Sze	KST	Senior	1/3/2007	Saginaw - Reviewed management TOC reperformance workpapers.	3.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Work on revisions to Audit Committee book per S. Sheckell, D. Kelley, K. Asher and C. Tosto.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Correspondence with N. Miller regarding Budgets by Division/Estimate to Complete.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Revise Estimate to complete vs. ARMS per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Correspondence with N. Winn and A. Krabill regarding supply order for Delphi team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Scheduling of Delphi conference rooms.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Obtain new badge for S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Review and file responses received for Delphi PIE.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Coordination of rescheduling of Delphi Post Interim Event - E&C.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Correspondence with S. Jackson, J. Simpson and A. Krabill regarding Assurance Content Collection-Delphi.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/4/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Barwin	Kristen N.	KNB	Staff	1/4/2007	E&S - Create Open items List	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/4/2007	E&S - Update A/R reserve	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/4/2007	E&S - Request and discuss maintenance and expense costs with R. Hoffman	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/4/2007	E&S - Review Mexico inventory documentation and tie out	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/4/2007	E&S - Review and discuss budget to actual and document	2.4			A1
Boehm	Michael J.	MJB	Manager	1/4/2007	Corporate Interim - Preparation for environmental accounting meeting with S. Kihn and R. Reimink.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/4/2007	Corporate Interim - Conducted meeting to discuss key issues for environmental accounting under SOP 96-1 with S. Sheckell, A. Krabill, S. Kihn, R. Reimink, and M. Fraylick.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/4/2007	Reviewed revised entity level control narratives provided by M. Fawcett.	1.6			A1
Boehm	Michael J.	MJB	Manager	1/4/2007	Reviewed interim entity level control testing workpapers.	2.1			A1
Boehm	Michael J.	MJB	Manager	1/4/2007	Review of DPSS interim substantive workpapers	1.8			A1
Boehm	Michael J.	MJB	Manager	1/4/2007	Provided A. Krabill status update regarding E&S division	0.2			A1
Boehm	Michael J.	MJB	Manager	1/4/2007	Meeting with A. Gneissen (PwC), S. Herbst (PwC), J. Simpson, K. St. Romain, and M. Fawcett to obtain update of internal control issues, status of management testing, etc.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Discussions with N. Miller related to Delphi process to identify all investment accounts and the determination and application of appropriate literature - to obtain an update on Company status of finalizing its review of its account	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Call with W. Tilotti to determine extent, nature and timing of substantive procedures.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Review of Delphi bankruptcy news publication.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Review of draft PIE agenda for Packard Division and discussions with N. Miller relative to content.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	1/4/2007	Review company Audit Committee presentation materials and E&Y fee pre-approval materials	2.4			A1
Henning	Jeffrey M.	JMH	Partner	1/4/2007	Fee pre-approval discussions with T. Timko	0.3			A1
Henning	Jeffrey M.	JMH	Partner	1/4/2007	Finalize review of Saginaw quarter papers	0.9			A1
Imberger	Guido	GI	Senior Manager	1/4/2007	Prepare agenda for the scheduled post interim event nex Monday- Saginaw Divisision.	1.6			A1
Imberger	Guido	GI	Senior Manager	1/4/2007	Saginaw - Evaluate the status of the work performed in December for the Post interim event.	2.1			A1
Imberger	Guido	GI	Senior Manager	1/4/2007	Review staffing for the Saginaw year end audit.	0.4			A1
Imberger	Guido	GI	Senior Manager	1/4/2007	Review and change client assist list for the year end audit of the Saginaw Trial Balance.	1.2			A1
Kearns	Matthew R.	MRK	Senior	1/4/2007	E&C - Working on auditing JVs as part of interim procedures	1.7			A1
Kennedy	Gareth L.	GLK	Manager	1/4/2007	Finalization of worker's comp summary review memo for review	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Preparation for the environmental meeting.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Preparation of materials for the update call with R. Jobe regarding interim audit results at E&S locations.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	E&S - Workpaper review.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Correspondence with E&Y France on various year-end audit topics in France including accounting memos reviewed by E&Y Detroit.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Year-end tax planning meeting with T. Tamer, C. Tosto and D. Kelley.	1.6			A1
Marold	Erick W.	EWM	Senior	1/4/2007	Corporate - Finalized testing of capital leases related to employee cars.	1.3			A1
Marold	Erick W.	EWM	Senior	1/4/2007	Corporate - Finalized testing of supplemental compensation accruals.	2.1			A1
Marold	Erick W.	EWM	Senior	1/4/2007	Corporate - Selected environmental accruals for testing.	0.8			A1
Marold	Erick W.	EWM	Senior	1/4/2007	E&S - Finalized integrated circuits memo.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	1/4/2007	Packard - Preparing PIE agenda and hours estimate to complete.	2.4			A1
Odomirok	Kathleen C.	KCO	Senior Manager	1/4/2007	Review of Delphi worker's compensation actuarial summary memo	1.1			A1
Ranney	Amber C.	ACR	Senior	1/4/2007	Corporate Interim-Drafting corporate PIE agenda	0.3			A1
Ranney	Amber C.	ACR	Senior	1/4/2007	Corporate Interim-Meeting with R. Reimink and J. Volek to obtain supporting documents for employee cost accounts.	0.8			A1
Ranney	Amber C.	ACR	Senior	1/4/2007	Corporate Interim-Providing instructions to staff for testing of Pension participant data.	1.4			A1
Ranney	Amber C.	ACR	Senior	1/4/2007	Corporate Interim-Performing interim audit procedures on Derivatives, and discussing status with N. Miller.	4.4			A1
Ranney	Amber C.	ACR	Senior	1/4/2007	Dayton YE-Conference call with PwC team (T. Johnsor and P. Dell) to discuss year-end testing at the DSC.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/4/2007	AHG - Prepared materials for the Post-Interim Date meeting.	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	1/4/2007	AHG - Met with L. Maynarich to discuss significant items in Q4.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/4/2007	AHG - Prepared the tie-out of cross-charges between E&C and AHG-asset side	5.8			A1
Sheckell	Steven F.	SFS	Partner	1/4/2007	Review environmental reserves	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/4/2007	Prepare Audit Committee pre-approval information	1.0			A1
Sheckell	Steven F.	SFS	Partner	1/4/2007	Review year-end corporate workpapers	2.0			A1
Simpson	Jamie	JS	Senior Manager	1/4/2007	Discussion with S. Sheckell regarding pension participant data testing.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/4/2007	Discussion with M. Boehm regarding foreign currency testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/4/2007	Discussion with R. Reimink and A. Ranney regarding OPEB life reserve.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/4/2007	Discussion with D. Fidler regarding open items at Dayton.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/4/2007	Review of E&Y Romania engagement letter related to pre-approval request.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/4/2007	Meeting with S. Herbst, K. St. Romain, M. Fawcett, A. Gnesin and M. Boehm to discuss 404 status.	1.6			A1

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Simpson	Jamie	JS	Senior Manager	1/4/2007	Conf. call with A. Bianco, S. Pacella and S. Herbst to discuss SOD status and testing plans.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/4/2007	Discussion with S. Sheckell regarding PIE meetings.	0.4			A1
Tau	King-Sze	KST	Senior	1/4/2007	Saginaw - Discussion with G. Imberger regarding controls testing.	0.4			A1
Tau	King-Sze	KST	Senior	1/4/2007	Saginaw - Worked on setting up D. Chamarro for controls testing summary.	0.8			A1
Tau	King-Sze	KST	Senior	1/4/2007	Saginaw - Discussion with G. Imberger regarding year-end client assistant list.	1.2			A1
Tau	King-Sze	KST	Senior	1/4/2007	Saginaw - Discussion with G. Imberger and D. Chamarro regarding interim audit status for post interim event agenda.	1.4			A1
Tosto	Cathy I.	CIT	Partner	1/4/2007	Revisions to year-end request list and timing	0.4			A1
Tosto	Cathy I.	CIT	Partner	1/4/2007	Meeting with J. Whitson and B. Sparks to review pre-approval information for board package	0.6			A1
Tosto	Cathy I.	CIT	Partner	1/4/2007	Review revisions to pre-approval package.	0.3			A1
Tosto	Cathy I.	CIT	Partner	1/4/2007	Discussion with J. Whitson and S. Sheckell regarding revisions to pre-approval package.	0.3			A1
Tosto	Cathy I.	CIT	Partner	1/4/2007	Review year-end client request list in preparation for year-end meeting	1.9			A1
Tosto	Cathy I.	CIT	Partner	1/4/2007	Year-end planning meeting with T. Tamer, A. Krabill and D. Kelley.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Correspondence with S. Sheckell and T. Bishop regarding final AC materials.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Correspondence with T. Bishop regarding final AC books.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Correspondence with B. Hamblin and A. Krabill regarding new activity code.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Correspondence with team regarding engagement economics (specifically hours by division).	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Work on updating engagement economic schedules for preliminary December estimates per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Correspondence with K. Asher regarding updated badge request form.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Coordination of badge request for M. Fitzpatrick.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Provide copies of ASQ survey per request of J. Simpson for PIE.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Coordination of shipment of 5500's per J. Simpson and A. Ranney.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Locate ASQ survey per request of J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Work on agenda for D. Bayles meeting per request of S Sheckell.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	Corporate Interim - Preparation of FX testing summary memo related to Hyperion	0.6			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	Corporate Interim - Review of prepaid expense interim workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	Corporate Interim - Met with L. Schwandt to assist in Hyperion FX testing.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	Corporate Interim - Review of Corporate other accrued liabilities interim workpapers.	1.4			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	DPSS Interim - Review of AR Confirmation replies for DPSS.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	DPSS YE - Correspondence with R. Nedadur regarding preparation of year-end analytics	0.3			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	DPSS YE - Conference call with A. Krabill and C. Anderson to discuss DPSS year-end accounting memos.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	DPSS YE - Review Q4 accounting memos provided by C. Anderson.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	Discussion of Corporate PIE agenda and open items listing with N. Miller and A. Ranney	0.4			A1
Boehm	Michael J.	MJB	Manager	1/5/2007	Preparation of agenda for DPSS portion of PIE event.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	1/5/2007	Steering-Reviewed disposal testing for fixed assets.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/5/2007	Steering-Reviewed interim testing to update G. Imberger for his preparation for the post interim event.	0.7			A1

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Chamarro	Destiny D.	DDC	Staff	1/5/2007	Steering-Reviewed Accounts Receivable confirmations and updated template.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/5/2007	Steering-Discussion with G. Imberger re: status on test of controls and updated overview of the audit work needed to be completed for year end.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	1/5/2007	Steering-Updated Control Summary and evaluated work needed to complete management and independent testing of controls.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Coordination with D. Brewer relative to obtaining necessary EDACOR files at divisions to complete year-end audit procedures related to accounts payable.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Preparation for PIE event on 1/8/07.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Discussion with A. Brazier and M. Sandolich regarding status of Company policy update for equity method accounting and to provide an update relative to substantive audit procedures performed by E&Y relative to significant JV investments to date.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Preparation for 1/8/07 PIE meeting for E&C.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Preparation for 1/8/07 PIE meeting for Packard.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Preparation for 1/8/07 PIE meeting for Saginaw.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	1/5/2007	Review of divisional audit status and year planning timetable	1.1			A1
Henning	Jeffrey M.	JMH	Partner	1/5/2007	Update status of Packard division	0.6			A1
Imberger	Guido	GI	Senior Manager	1/5/2007	Saginaw - Preparation of post interim event for the Saginaw division (review respective areas). (Core audit portion).	1.3			A1
Kearns	Matthew R.	MRK	Senior	1/5/2007	E&C - Meeting with M. Hatzfeld to discuss PIE event	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/5/2007	E&C - Preparing warranty reserve workpapers for interim audit procedures	1.6			A1
Kearns	Matthew R.	MRK	Senior	1/5/2007	E&C - Preparing weekly agenda for AFD Meeting and updating open items lists	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	1/5/2007	E&C - Working on auditing JVs as part of interim procedures	1.9			A1
Kearns	Matthew R.	MRK	Senior	1/5/2007	E&C - Preparing agenda for PIE meeting with engagement executives	2.8			A1
Kennedy	Gareth L.	GLK	Manager	1/5/2007	Finalization of worker's compensation actuarial summary memo for review	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Revisions to international tax instructions.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Meeting with S. Sheckell to discuss the status of various corporate accounting issues.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Review of material for the post interim event meetings.	0.6			A1
Marold	Erick W.	EWM	Senior	1/5/2007	Corporate - Finalized detail review of debt.	1.4			A1
Marold	Erick W.	EWM	Senior	1/5/2007	Discussions with TSRS regarding international coordination of journal entry testing.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/5/2007	Corporate - Communication with S. Kane about the status of the foreign exchange derivative accounting.	0.3			A1
Miller	Nicholas S.	NSM	Manager	1/5/2007	Corporate - Meeting with S. Sheckell to discuss various topics, including derivatives, warranty, and healthcare IBNR.	0.4			A1
Miller	Nicholas S.	NSM	Manager	1/5/2007	Corporate - Meeting with A. Ranney to discuss derivatives audit status.	0.6			A1
Miller	Nicholas S.	NSM	Manager	1/5/2007	Meeting with M. Hatzfeld to walk through investment procedures.	1.6			A1
Miller	Nicholas S.	NSM	Manager	1/5/2007	Corporate - Preparation for corporate PIE event.	1.9			A1
Miller	Nicholas S.	NSM	Manager	1/5/2007	Packard - Call with C. Zerull to discuss idle assets in Mexico.	0.4			A1
Miller	Nicholas S.	NSM	Manager	1/5/2007	T&I - Preparing PIE agenda for the Thermal division.	1.9			A1
Ranney	Amber C.	ACR	Senior	1/5/2007	Corporate Interim-Drafting corporate PIE agenda	0.3			A1
Ranney	Amber C.	ACR	Senior	1/5/2007	Corporate Interim-Obtaining derivative testing support from H. Frank.	1.1			A1
Ranney	Amber C.	ACR	Senior	1/5/2007	Corporate Interim-following-up on open items for the Corporate audit.	2.1			A1
Ranney	Amber C.	ACR	Senior	1/5/2007	Corporate Interim-Performing interim audit procedures on Derivatives, and discussing status with N. Miller.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	1/5/2007	Year-End Reporting-Drafting Opinions for the client.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/5/2007	AHG - Prepared the Tie-out of interim crosscharges-liability side	3.7			A1
Schwandt	Lisa N.	LNS	Staff	1/5/2007	E&C- Corporate Interim-Performed updating procedures on various binders kept for informational purposes.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	1/5/2007	Corporate Interim-Performed interim audit procedures for Foreign Exchange Testing to include a CTA Analysis.	6.7			A1
Sheckell	Steven F.	SFS	Partner	1/5/2007	Review environmental reserves	0.5			A1
Sheckell	Steven F.	SFS	Partner	1/5/2007	Prepare Audit Committee pre-approval information	0.5			A1
Sheckell	Steven F.	SFS	Partner	1/5/2007	Review tax status with team	1.5			A1
Simpson	Jamie	JS	Senior Manager	1/5/2007	Discussion with A. Ranney regarding pension participant data testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/5/2007	Review of tax pre-approval requests.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/5/2007	Review of PIE agenda for T&I and budget to actual analysis.	0.6			A1
Stille	Mark Jacob	MJS	Senior	1/5/2007	Time spent analyzing data in ACL for M. Rothmund.	1.4			A1
Stille	Mark Jacob	MJS	Senior	1/5/2007	Documentation of workpaper's, DITGC for IT2 application.	2.6			A1
Stille	Mark Jacob	MJS	Senior	1/5/2007	Documentation of workpaper's, DITGC for Integra-T application.	3.8			A1
Tosto	Cathy I.	CIT	Partner	1/5/2007	Pre-approval - review and respond to email form Austria	0.3			A1
Tosto	Cathy I.	CIT	Partner	1/5/2007	Pre-approval - review engagement letter and template for E&Y Romania	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/6/2007	Preparation of PIE Agenda Packard	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/6/2007	Preparation of PIE Agenda AHG	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/6/2007	Preparation of PIE Agenda E&C	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/6/2007	Preparation of PIE Agenda Steering	0.9			A1
Kearns	Matthew R.	MRK	Senior	1/6/2007	E&C - Reviewing inventory substantive testing performed by E&Y staff member	3.2			A1
Kearns	Matthew R.	MRK	Senior	1/6/2007	E&C - Reviewing fixed asset substantive testing performed by E&Y staff member	3.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	1/6/2007	Corporate - Review of corporate derivatives work completed to date.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/6/2007	Packard - Meeting with M. Hatzfeld to discuss the Promotora investment accounting.	0.5			A1
Miller	Nicholas S.	NSM	Manager	1/6/2007	Preparation time with M. Hatzfeld for the Packard PIE event.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	1/6/2007	Attended a meeting with M. Hatzfeld to discuss the status of the AHG division.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/6/2007	Prepared an overview of the impairment FAS144 analysis for the AHG division for the PIE AHG presentation on Monday	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/6/2007	Reviewed the work that the internal control function has performed at the MC459 (Shanghai) due to the fraud allegation. (Took note of the findings and drafted a summary of the implication of these findings.)	5.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/6/2007	E&C - Updated the API Tie-outs with the finalized numbers	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/7/2007	Review of PIE Agenda Packard	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/7/2007	Review of PIE Agenda AHG	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/7/2007	Review of PIE Agenda E&C	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/7/2007	Review of PIE Agenda Steering	1.9			A1
Kearns	Matthew R.	MRK	Senior	1/7/2007	E&C - Reviewing fixed asset testing prepared by E&Y staff member	2.1			A1
Kearns	Matthew R.	MRK	Senior	1/7/2007	E&C - Preparing for PIE meeting.	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/7/2007	Finalized preparing schedules for the PIE-Meeting, including updating the AHG agenda, list of plants included in the AHG division, as well as deficiency tracker.	5.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Correspondence with B. Hamblin regarding Delphi ETD TRAX Detail.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Update overall staffing model per J. Simpson.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Preparation of budget status as of 12/29 per J. Simpson.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Correspondence with S. Poston and J. Simpson regarding Delphi Subsidiary Information.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Update the int'l contact list per A. Krabill	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Preparation of meeting notice for Legal Update Meeting per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Correspondence with E.R. Simpson and M. Sakowski regarding Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Correspondence with J. Hasse regarding ATTENDANCE REQUEST Y/E Close meeting - E/EA and E&S.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Correspondence with K. Tait regarding Delphi Information Needed for Network Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Coordination of Delphi PRA meeting per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Obtain security badge with M. Fitzpatrick.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/8/2007	Preparation of Legal Update Meeting agenda per J. Simpson.	0.7			A1
Asher	Kevin F.	KFA	Partner	1/8/2007	Attend AHG post interim event	0.9			A1
Asher	Kevin F.	KFA	Partner	1/8/2007	Attend Steering Post Interim event	1.1			A1
Asher	Kevin F.	KFA	Partner	1/8/2007	Attend DPSS post interim event	1.2			A1
Asher	Kevin F.	KFA	Partner	1/8/2007	Attend T&I post interim event	1.2			A1
Asher	Kevin F.	KFA	Partner	1/8/2007	Attend Corp post interim event	1.8			A1
Asher	Kevin F.	KFA	Partner	1/8/2007	Attend E&C post interim event	1.8			A1
Asher	Kevin F.	KFA	Partner	1/8/2007	Attend E&S post interim event	2.0			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	Corporate Interim - Provided cash confirmations to N. Yang.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	DPSS YE - DPSS status update with J. Harbaugh to prepare for year-end testing.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	E&S Interim - Call with R. Hofmann regarding fixed asset testing plan.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	E&S YE - Prepared correspondence to E&Y-Korea (J.S. Beom) regarding Sungwoo/Hyundai product liability issue.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/8/2007	E&S YE - Review of documentation regarding Hyundai Product Liability issue provided by A. Brazier.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	Discussed CRA assessments with M. Kearns.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	Met with J. Simpson, A. Krabill and N. Miller to prepare for Corporate Post-Interim Event	0.7			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	Participation in E&S Post-Interim Event	1.1			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	Participated in DPSS post-interim event	1.2			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	Participation in Corporate Post-Interim event	1.7			A1
Boehm	Michael J.	MJB	Manager	1/8/2007	Preparation of materials for DPSS Post-Interim Event	2.0			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-Discussed with K. Tau open items relating to accounts tested at interim.	0.4			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-Updated Accounts Receivable confirmation worksheet inputting the receipt of certain confirmations.	0.7			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-reviewed audit procedures relating to the tooling account.	0.8			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-Completed review notes created by G. Imberger relating to the inventory account.	0.9			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-Meet with G. Imberger to discuss audit procedures relating to Tooling.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-Reviewed client prepared documentation explaining credit balances in Accounts Receivable.	1.4			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-Preparation of workpapers into organized folders.	1.6			A1
Chamorro	Destiny D.	DDC	Staff	1/8/2007	Steering-completed worksteps relating to physical inventory observations	2.3			A1
Fitzpatrick	Michael J.	MJF	Partner	1/8/2007	Review interim workpapers.	0.9			A1
Gerber	Katherine A.	KAA	Senior	1/8/2007	T&I - Following-up on interim tooling open items	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/8/2007	T&I - Following-up on AR reserve open item from interim testing	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/8/2007	T&I - Discussing PIE agenda with N. Miller and J. Simpson.	0.8			A1
Gerber	Katherine A.	KAA	Senior	1/8/2007	T&I - Team PIE with N. Miller, J. Simpson, J. Henning K. Asher, and S. Sheckell.	1.3			A1
Gerber	Katherine A.	KAA	Senior	1/8/2007	T&I - Testing tooling rebills	1.3			A1
Gerber	Katherine A.	KAA	Senior	1/8/2007	T&I - Documenting testing of tooling spending	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Harbaugh	James M.	JMH	Senior	1/8/2007	ACS - Reconciling AP data file to divisions	7.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/8/2007	PIE meeting with S. Sheckell, J. Henning - Packard	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/8/2007	PIE meeting with S. Sheckell, J. Henning - AHG	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/8/2007	PIE meeting with S. Sheckell, J. Henning - E&C	2.1			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2007	Team meeting to review interim results of AHG audit work and areas of focus for final audit procedures	0.9			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2007	Team meeting to review preliminary audit status and areas of focus for year end audit procedures and overall controls	0.5			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2007	E&C - Team meeting to debrief on results of interim audit and identify areas of priority focus for year end audit procedures	1.1			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2007	E&S - Team meeting to review interim audit results for E&S division and highlight areas of focus for final audit procedures	1.2			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2007	Packard - Team meeting to review status of interim audit status and identify areas of focus for year end audit procedures.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2007	Saginaw - Team meeting to review interim audit results and identify areas of focus for year end audit procedures.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	1/8/2007	T&I - Team meeting to review results of Thermal division interim audit and identify and plan for areas of focus for year end procedures.	1.2			A1
Imberger	Guido	GI	Senior Manager	1/8/2007	Held Post interim event with Partners for the audit of Saginaw (core audit portion).	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/8/2007	AHG - Attending the PIE event with engagement executives, including K Asher, S. Sheckell, J. Henning and M. Hatzfeld	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/8/2007	E&C - Attending team PIE with engagement executives including K. Asher, S. Sheckell, J. Henning and M. Hatzfeld	0.9			A1
Kearns	Matthew R.	MRK	Senior	1/8/2007	E&C - Auditing warranty reserve balance of E&C as part of interim procedures.	1.1			A1
Kearns	Matthew R.	MRK	Senior	1/8/2007	E&C - Finalizing agenda and documents for E&C PIE event	1.4			A1

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Kearns	Matthew R.	MRK	Senior	1/8/2007	E&C - Meeting with J. Brooks, B. Hoepfner and G. Halleck of E&C to discuss significant Q4 events.	0.7			A1
Kearns	Matthew R.	MRK	Senior	1/8/2007	E&C - Meeting with N. Najaraun and C. Bush of E&C to discuss YE PBC items	0.7			A1
Kearns	Matthew R.	MRK	Senior	1/8/2007	E&C - Reviewing fixed test of control workpapers prepared by E&Y staff member	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Update discussion with A. Brazier regarding various corporate accounting matters.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	DPSS - Discussion with C. Anderson and reading materials provided regarding accounting matter at Delphi Medical systems.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Preparation of the international SRM template.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Post interim event meeting - DPSS. In attendance, K. Asher, S. Sheckell, M. Boehm, J. Harbaugh and E.R. Simpson.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Post interim event meeting - E&S. In attendance, K. Asher, J. Henning, M. Boehm and E. Marold.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Post interim event meeting - Corporate. In attendance, K. Asher, S. Sheckell, J. Simpson, M. Boehm, N. Miller, E. Marold and A. Ranney.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Preparation for the post interim event meetings.	2.2			A1
Marold	Erick W.	EWM	Senior	1/8/2007	Attended the E&S Post Interim Event.	1.1			A1
Marold	Erick W.	EWM	Senior	1/8/2007	Attended the Corporate Post-Interim Event.	1.6			A1
Miller	Nicholas S.	NSM	Manager	1/8/2007	Research on the topic of referencing the opinion of other auditors.	0.7			A1
Miller	Nicholas S.	NSM	Manager	1/8/2007	Preparation time for Packard Post-Interim Event, including finalization of agenda.	0.9			A1
Miller	Nicholas S.	NSM	Manager	1/8/2007	Participation in the Thermal Post-Interim Event.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/8/2007	Preparation time for the Thermal Post-Interim Event, including update to the budget and completion of an agenda.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/8/2007	Participation in the Packard Post-Interim Event.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/8/2007	Participation in the Corporate Post-Interim Event.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	1/8/2007	Preparation time for the Corporate Post-Interim Event, including preparation of the agenda and status update.	2.3			A1
Pikos	Matthew C.	MCP	Senior	1/8/2007	Performing interim substantive audit procedures on the tooling balances at 6/30/06 at the Packard Division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/8/2007	Attend Packard Post-Interim event with S. Sheckell, K. Asher, J. Henning, M. Hatzfeld, and N. Miller.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/8/2007	Attended the Post Interim Event for the AHG division	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Attend AHG post interim event	0.8			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Attend Steering Post Interim event	0.9			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Attend DPSS post interim event	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Attend T&I post interim event	0.9			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Attend Corp post interim event	1.3			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Attend E&C post interim event	1.4			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Attend E&S post interim event	1.6			A1
Sheckell	Steven F.	SFS	Partner	1/8/2007	Corporate accounting topic review	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/8/2007	ACS: Discussed ACS open items with J. Harbaugh	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	1/8/2007	ACS: Created an updated ACS open items list	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/8/2007	ACS: Summarized AP by division based on new CAAT file from TSRS.	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	1/8/2007	ACS: Updated ACS AWS file	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/8/2007	ACS: Created file attempting to trace differences between AP CAAT and ACS trial balance to each division.	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	1/8/2007	DPSS: Participated in post interim event.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/8/2007	Discussion with M. Boehm, N. Miller and A. Krabill regarding Corp. PIE event.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/8/2007	Review of Corporate PIE event agenda.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/8/2007	Participation in corporate Post interim event.	1.8			A1
Simpson	Jamie	JS	Senior Manager	1/8/2007	Discussion with H. Aquino regarding engagement economics.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/8/2007	Review of Thermal PIE event agenda with K. Gerber and N. Miller.	0.8			A1

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Simpson	Jamie	JS	Senior Manager	1/8/2007	Participation in Thermal PIE event to discuss significant year-end matters and procedures performed to date.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/8/2007	Preparation of consent/opinions for 2006 for Delphi.	1.4			A1
Smith	Carolyn E.	CES	Staff	1/8/2007	Review of key controls matrix from J. Hegelmann .	0.6			A1
Stille	Mark Jacob	MJS	Senior	1/8/2007	Time spent running jobs in SAP/ACL for K. Barber for NSJE CAATS.	0.3			A1
Stille	Mark Jacob	MJS	Senior	1/8/2007	Follow-up status and request with A. Sutton relating to program change testing documentation.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Correspondence with J. Simpson and C. Failer regarding S. Patel starting week of 1/15 on the Delphi engagement.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Correspondence with J. Simpson regarding Estimate to Complete Staffing.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Update overall staffing model per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Update Delphi Subsidiary Information per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Revise Delphi's Officers Listing, etc. per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Conference room coordination for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Coordination of Delphi PRA meeting per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Correspondence with M. Sakowski regarding January 15th Building Services.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Coordination of supplies for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2007	Research email issue with Delphi IT.	0.4			A1
Asher	Kevin F.	KFA	Partner	1/9/2007	Attend Corporate post interim event	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	1/9/2007	Preparation for Audit Committee meeting	1.4			A1
Asher	Kevin F.	KFA	Partner	1/9/2007	Attendance at the Audit Committee meeting	4.1			A1
Barwin	Kristen N.	KNB	Staff	1/9/2007	E&S - Clear review notes from E. Marold regarding cycle counts.	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/9/2007	E&S - Discuss with C. Fenton variance in cycle counts and review documentation	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/9/2007	E&S - Review cutoff documentation for Mexico inventories	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/9/2007	E&S - Request and review fixed asset documentation	2.2			A1
Barwin	Kristen N.	KNB	Staff	1/9/2007	E&S - Create memo for cycle counts observed in November	3.2			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	Corporate YE - Met with E. Marold to discuss key Hyperion Reports	0.4			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	Corporate YE - Reviewed Hyperion procedures to be completed by Core AABS team	0.4			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	Corporate YE - Met with D. Brewer and J. Nolan to discuss payroll accrual and coordination of ACS activities.	1.7			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	DPSS YE - Call with R. Nedadur to discuss year-end client assistance requests.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	DPSS YE - Call with A. Seguin and M. Butkowski to discuss AP adjustment at Delphi Medical System	0.9			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	E&S Interim - Met with E. Marold to determine E&S fixed asset testing approach.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	E&S Interim - Call with R. Hofmann to discuss status o fixed asset testing.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	Review of E&S interim warranty workpapers.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	E&S Interim - Review of integrated circuit inventory costing workpapers.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	E&S Interim - Review of AP substantive workpapers.	1.5			A1
Boehm	Michael J.	MJB	Manager	1/9/2007	Met with S. Pacella, J. Harbaugh and E. Marold to discuss approach with regard to e-DACOR.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	1/9/2007	Steering-Completed review notes relating to test of control for the Revenue cycle.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/9/2007	Steering-Completed review notes relating to test of controls for the expenditure cycle.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/9/2007	Steering-Call with V. Zolinski discussing allied gross profit analysis.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	1/9/2007	Steering-Call with B. Krausenack to discuss Tooling an PwC work performed relating to Tooling.	0.7			A1
Chamorro	Destiny D.	DDC	Staff	1/9/2007	Steering-Reviewed and worked on review notes relating to Fixed Asset cycle for test of controls.	0.8			A1
Chamorro	Destiny D.	DDC	Staff	1/9/2007	Steering-Completed review notes relating to inventory test of controls.	1.2			A1
Chamorro	Destiny D.	DDC	Staff	1/9/2007	Steering-Prepared folders to store year end workpapers.	1.4			A1
Chamorro	Destiny D.	DDC	Staff	1/9/2007	Steering-documented workpapers for employee cost cycle relating to test of controls.	2.2			A1
DeMers	Laurie A.	LAD	Senior Manager	1/9/2007	Review year end audit client request list and timetable sent by client - coordinate with tax team on timing.	0.5			A1
Gerber	Katherine A.	KAA	Senior	1/9/2007	T&I - Following-up on AR reserve open items	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/9/2007	T&I - Completing documentation of interim tooling testing	7.1			A1
Harbaugh	James M.	JMH	Senior	1/9/2007	ACS - Reconciling AP data file to Divisions	2.2			A1
Harbaugh	James M.	JMH	Senior	1/9/2007	ACS - Reconciling AP data file to divisions	4.1			A1
Harbaugh	James M.	JMH	Senior	1/9/2007	ACS - Conference call with D. Brewer, J. Nolan, M. Hatzfeld, and S. Pacella to determine testing of eDacor	0.6			A1
Harbaugh	James M.	JMH	Senior	1/9/2007	ACS - Meeting with M. Boehm, E. Marold, and D. Brewer to discuss requirements for YE procedures	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/9/2007	Review Saginaw interim audit working papers	5.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/9/2007	Call with D. Brewer and J. Harbaugh to discuss ACL procedures to be performed at year-end using EDACOR	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/9/2007	Call with C. Zerrul (AFD) and S. Hernandez (Mexico E&Y) to discuss potential FAS 144 impairment at Packard Mexico site.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/9/2007	Q4 - Review e-mail from C. Tosto re: compare year end request list to year end work plan to ensure all items are included on request list	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/9/2007	Q4 - Compare Year end request list with work plan to ensure proper documentation is being requested from the client	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/9/2007	Saginaw - Prepare answers to Partners question on Q 3 2006.	1.5			A1
Keown	Karen M.	KMK	Senior Manager	1/9/2007	Discuss Staffing for Delphi Foreign Provision with E. Trumbull and S. Ferguson	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Meeting with J. Williams, J. Montgomery, J. Papelian and S. Sheckell to discuss the most current litigation summary.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	DPSS - Conference call with A. Seguin and M. Boehm to discuss the accounting for the fourth quarter adjustment at Delphi Medical for unvouchered receipts.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Review of E&S interim workpapers.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	E&S - Review of the results of the post interim events and preparation of the summary for the workpapers.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Preparation of letter of representation for international locations.	2.2			A1
Marold	Erick W.	EWM	Senior	1/9/2007	Corporate - Prepared for meeting with D. Brewer to discuss AP debit balances and our search for unrecorded liabilities.	0.6			A1
Marold	Erick W.	EWM	Senior	1/9/2007	Corporate - Met with S. Pacella and M. Boehm to discuss the requirements to rely on the EDACOR application.	0.9			A1
Marold	Erick W.	EWM	Senior	1/9/2007	Corporate - Discussed with J. Nolan unusual trade AP balances and documented our meeting in the workpapers.	1.1			A1
Marold	Erick W.	EWM	Senior	1/9/2007	Corporate - Researched SOP 90-7 related to accounting for expenses incurred to emerge from bankruptcy.	1.4			A1
Marold	Erick W.	EWM	Senior	1/9/2007	Corporate - Met with D. Brewer, J. Nolan, M. Boehm and J. Harbaugh to discuss year-end search for unrecorded liabilities.	1.7			A1
Marold	Erick W.	EWM	Senior	1/9/2007	E&S - Reviewed memo drafted by K. Barwin regarding cycle counts of integrated circuit inventory.	1.1			A1
Marold	Erick W.	EWM	Senior	1/9/2007	Met with S. Pacella to discuss international journal entry coordination and to discuss progress with U.S. journal entry deliverables.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/9/2007	Research on the topic of referencing the opinion of other auditors.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	1/9/2007	Time spent locating an example full-scope location representation letter for reference.	0.3			A1
Miller	Nicholas S.	NSM	Manager	1/9/2007	Review of derivatives work completed to date.	0.9			A1
Miller	Nicholas S.	NSM	Manager	1/9/2007	Discussion with M. Sandelich regarding the cost method investments recorded, and identifying the material investments on the balance sheet.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/9/2007	Preparation of memo assessing the materiality of the equity method investments for referencing other auditors' opinions.	2.4			A1
Miller	Nicholas S.	NSM	Manager	1/9/2007	Review of Packard controls testing completed to date.	0.9			A1
Miller	Nicholas S.	NSM	Manager	1/9/2007	Meeting time with M. Pikos to discuss year-end Packard work to complete.	1.2			A1
Pacella	Shannon M.	SMP	Manager	1/9/2007	Discussion with E. Marold re: next steps for NSJE testing for SAP European locations.	0.2			A1
Pacella	Shannon M.	SMP	Manager	1/9/2007	Meeting with J. Harbaugh, M. Boehm, and E. Marold to discuss how to evaluate completeness for pulling data out of eDacor.	0.2			A1
Pacella	Shannon M.	SMP	Manager	1/9/2007	Meeting with K. Barber and E. Marold to discuss status of Q4 NSJE procedures.	0.3			A1
Pacella	Shannon M.	SMP	Manager	1/9/2007	Meeting with J. Nolan, J. Harbaugh, and M. Hatzfeld to discuss Delphi's use of the eDacor application.	0.6			A1
Pikos	Matthew C.	MCP	Senior	1/9/2007	Performing interim substantive audit procedures on the tooling balances at 6/30/06 at the Packard Division.	2.7			A1
Pikos	Matthew C.	MCP	Senior	1/9/2007	Performing test of controls procedures on the tooling cycle at the Packard Division.	4.3			A1
Pudlowski	Edward M.	EMP	Partner	1/9/2007	Completion of FAS 112 extended disability review	2.0			A1
Ranney	Amber C.	ACR	Senior	1/9/2007	Corporate Interim-Coordinating testing of participant data with the client & audit team.	0.9			A1
Sheckell	Steven F.	SFS	Partner	1/9/2007	Attend Audit Committee meeting	4.0			A1
Sheckell	Steven F.	SFS	Partner	1/9/2007	Legal update meeting with J. Papillian	1.5			A1
Sheckell	Steven F.	SFS	Partner	1/9/2007	Corporate accounting topic review	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/9/2007	ACS: Communicated with TSRS to resolve AP CAAT issues.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	1/9/2007	ACS: Discussed issues with AP CAAT procedures with J. Harbaugh.	1.3			A1

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Simpson	Emma-Rose S.	ESS	Staff	1/9/2007	ACS: Created AP recon spreadsheet to show AP divisional detail	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/9/2007	ACS: Reviewed differences between AP CAAT and ACS AP trial balance and attempted to trace to each division.	3.3			A1
Simpson	Jamie	JS	Senior Manager	1/9/2007	Discussion with A. Ranney regarding pension/OBEB matters.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/9/2007	Conf. call with E&Y Mexico and C. Zurell to discuss Mexico fixed asset matter.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/9/2007	Review of RPT list for international locations.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/9/2007	Review of international SRM template.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/9/2007	International correspondence.	1.7			A1
Simpson	Jamie	JS	Senior Manager	1/9/2007	Preparation of year end consent/opinions for Delphi.	0.6			A1
Stille	Mark Jacob	MJS	Senior	1/9/2007	Time spent running jobs in SAP/ACL for K. Barber for NSJE CAATS.	0.3			A1
Tosto	Cathy I.	CIT	Partner	1/9/2007	Respond to email from int'l team on timing of provision	0.2			A1
Tosto	Cathy I.	CIT	Partner	1/9/2007	Follow-up with T. Tamer regarding timing of 2006 year end client requests and discuss PwC testing	0.4			A1
Wardrope	Peter J.	PJW	Senior	1/9/2007	Review of SAP Application Control Documentation	3.6			A1
Yang	Jinglu	JY	Senior	1/9/2007	Discussion with J. Hudson regarding Cash Test of control and follow-up	1.6			A1
Yang	Jinglu	JY	Senior	1/9/2007	Worked on pension participation test	6.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Coordination with M. Kearns to deliver E&Y additional deficiencies to E&C.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Locate Poland and Spain Independence and pre-approval confirms per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Preparation of draft email regarding Related Parties Listing/List of Legal Subsidiaries per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2007	Research email issue with Delphi IT.	0.9			A1
Asher	Kevin F.	KFA	Partner	1/10/2007	Review of areas of audit emphasis.	2.4			A1

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Asher	Kevin F.	KFA	Partner	1/10/2007	Meeting with T. Timko regarding areas of audit emphasis.	2.1			A1
Barwin	Kristen N.	KNB	Staff	1/10/2007	E&S - Discuss cycle count observation variance report with C. Fenton	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/10/2007	E&S - Document maintenance and expense costs related to fixed assets	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/10/2007	E&S- Review fixed asset procurement requisitions and appropriation requests	2.2			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	Corporate Interim - Review of interim cash workpapers	1.6			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	Corporate Interim - Review of Corporate PP&E workpapers (interim and TOC)	1.8			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	DPSS YE - Prepared XM subsidy receivable confirmation template.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	E&S Interim - Review of warranty workpapers for E&S	0.7			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	E&S YE - Review of response from J.S. Beom regarding Sungwoo/Hyundai product liability matter.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	Review of E&S Substantive workpapers	1.1			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	Discussed client assistance requests with R. Nedadur (DPSS)	0.9			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	Preparation of status update materials/agenda for meeting with T. Timko.	0.5			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	Preparation of Transfer Agent confirmation.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/10/2007	Correspondence with R. Reimink regarding Transfer Agent confirmation.	0.2			A1
Chamorro	Destiny D.	DDC	Staff	1/10/2007	Steering-Call with G. Imberger to discuss tooling and give an update of work performed while in the field at Saginaw.	0.4			A1
Chamorro	Destiny D.	DDC	Staff	1/10/2007	Steering-Reviewed and worked on Allied Gross Margin analysis.	0.4			A1
Chamorro	Destiny D.	DDC	Staff	1/10/2007	Steering-Call with K. Tau to discuss tooling issues and PwC testing of tooling.	0.6			A1
Chamorro	Destiny D.	DDC	Staff	1/10/2007	Steering-Reviewed E&Y's worksteps relating to Tooling in order to evaluate PwC's testing.	0.6			A1
Chamorro	Destiny D.	DDC	Staff	1/10/2007	Steering-Provided and discussed client assistance list for year end audit procedures with B. Krauseneck.	0.8			A1

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Chamorro	Destiny D.	DDC	Staff	1/10/2007	Steering-Compared PwC's testing program worksteps with E&Y's testing program for Tooling.	1.1			A1
Chamorro	Destiny D.	DDC	Staff	1/10/2007	Steering-Travel time roundtrip to Saginaw, MI from Lake Orion, MI to review Tooling work performed by PwC.	1.2			A1
Chamorro	Destiny D.	DDC	Staff	1/10/2007	Steering-Obtained PwC's testing program for tooling and reviewed their work accordingly.	3.8			A1
DeMers	Laurie A.	LAD	Senior Manager	1/10/2007	Discussion with T. Tamer regarding timing of tax provision work.	0.4			A1
Fitzpatrick	Michael J.	MJF	Partner	1/10/2007	Post interim event debrief and update meeting with K. Asher, S. Sheckell, J. Henning, M. Hatzfeld, A. Krabill and J. Simpson.	2.8			A1
Gerber	Katherine A.	KAA	Senior	1/10/2007	T&I - Discussing credit memo testing	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/10/2007	T&I - Documenting AR reserve response	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/10/2007	T&I - Documenting tooling test of controls	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/10/2007	T&I - Discussing year-end approach with N. Miller	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/10/2007	T&I - Detail reviewing interim inventory testing	2.3			A1
Harbaugh	James M.	JMH	Senior	1/10/2007	ACS - Reconciling AP data file to Divisions	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/10/2007	Audit status update meeting with T. Timko	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/10/2007	Delphi Corporate PIE event with M. Fitzpatrick	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/10/2007	Review of Packard interim audit working papers	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/10/2007	Review of E&C interim audit working papers	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	1/10/2007	YE - Update dry run tax pack contact list for change in UK personnel	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/10/2007	YE - Discussion with L DeMers re: timing of starting provision to return work, 404 work and staffing	0.2			A1
Henning	Jeffrey M.	JMH	Partner	1/10/2007	Preparation for interim audit status conference with D. Bayles, T. Timko, R. Dellinger, and J. Williams.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	1/10/2007	Attendance at interim audit status conference with D. Bayles, T. Timko, R. Dellinger, and J. Williams	3.1			A1

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Henning	Jeffrey M.	JMH	Partner	1/10/2007	Team meeting with Practice Director to review status of significant accounting and auditing matters and key areas of focus for year end.	2.5			A1
Horner	Kevin John	KJH	Staff	1/10/2007	Corporate Interim: discussion with E. Marold regarding status of payroll documentation and discussed intercompany open items.	0.3			A1
Horner	Kevin John	KJH	Staff	1/10/2007	Corporate Interim: sent inquiry to L. Marx to find out status of question relating to open item for allied imbalance elimination.	0.3			A1
Horner	Kevin John	KJH	Staff	1/10/2007	Packard Interim: discussed shipment testing selections with M. Pikos.	0.3			A1
Horner	Kevin John	KJH	Staff	1/10/2007	Packard Interim: sent details to S. Patel regarding travel plans for Packard trip the week of January 15.	0.3			A1
Horner	Kevin John	KJH	Staff	1/10/2007	Packard Interim: Discussed rollforward testing for transfers out with M. Pikos.	0.4			A1
Horner	Kevin John	KJH	Staff	1/10/2007	Packard Interim: meeting with M. Pikos to walk through year end testing procedures for audit areas.	1.9			A1
Horner	Kevin John	KJH	Staff	1/10/2007	T&I Interim: meeting with N. Miller to discuss tie out of non-productive inventory physical inventory observation.	0.4			A1
Horner	Kevin John	KJH	Staff	1/10/2007	T&I Interim: review documentation received from N. Etue for the physical inventory observation performed a Lockport location.	0.8			A1
Horner	Kevin John	KJH	Staff	1/10/2007	T&I Interim: reviewed tie out of test counts to final tag listing for non-productive inventory observation.	1.1			A1
Horner	Kevin John	KJH	Staff	1/10/2007	T&I Interim: completed tie out of shipping and receiving documentation for cut-off testing for Moraine location.	3.3			A1
Kennedy	Gareth L.	GLK	Manager	1/10/2007	Discussion of ASMR with reviewer and making selecte changes before sending memo to peer reviewer.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2007	Review of interim workpapers.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2007	Meeting with M. Hatzfeld and J. Brooks regarding ER&D at Powertrain locations in Europe.	0.6			A1

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Krabill	Aaron J.	AJK	Senior Manager	1/10/2007	E&S - Review of materials and discussion with A. Brazier regarding Hyundai product liability accounting.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2007	Correspondence with TSRS France regarding JE testing procedures for locations using the instance of SAP in France.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2007	Status update meeting with B. Dellinger, T. Timko, J. Williams, S. Kihn, D. Bayles, K. Asher, S. Sheckell, J. Henning, J. Simpson and M. Hatzfeld.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2007	Preparation of materials for the status update meeting with Delphi accounting and post interim event debrief meeting with M. Fitzpatrick.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/10/2007	Post interim event debrief and update meeting with M. Fitzpatrick, K. Asher, S. Sheckell, J. Henning, M. Hatzfeld and J. Simpson.	2.8			A1
Marold	Erick W.	EWM	Senior	1/10/2007	Corporate - Reviewed year-end AP debit balance analysis and related adjustment provided by D. Brewer.	1.3			A1
Marold	Erick W.	EWM	Senior	1/10/2007	Reviewed journal entry exceptions related to Q1 and Q2 data provided by TSRS.	1.4			A1
Miller	Nicholas S.	NSM	Manager	1/10/2007	Meeting with M. Sandelich to discuss KDAC investmer accounting.	0.4			A1
Miller	Nicholas S.	NSM	Manager	1/10/2007	Meeting with D. Murphy to obtain derivatives files.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/10/2007	Meeting with K. Colemant to understand why we could not tie-out the pre-petition amounts of the Union Training Fund to the trial balance.	1.6			A1
Miller	Nicholas S.	NSM	Manager	1/10/2007	Procedures completed on the healthcare accrual, including reviewing the MedStat SAS 70 and understanding the procedures needed to be able to rely on the data used by MedStat.	1.6			A1
Miller	Nicholas S.	NSM	Manager	1/10/2007	Addressing investment review notes from M. Hatzfeld.	4.2			A1
Miller	Nicholas S.	NSM	Manager	1/10/2007	Packard - Meeting with M. Pikos to discuss various yea end audit topics for the Packard division.	0.4			A1
Odomirok	Kathleen C.	KCO	Senior Manager	1/10/2007	Review of worker's compensation actuarial review memorandum.	0.9			A1

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Pikos	Matthew C.	MCP	Senior	1/10/2007	Performing test of controls procedures on the tooling cycle at the Packard Division.	1.8			A1
Pikos	Matthew C.	MCP	Senior	1/10/2007	Performing interim substantive audit procedures on the tooling balances at 6/30/06 at the Packard Division.	5.2			A1
Pikos	Matthew C.	MCP	Senior	1/10/2007	Discussion with N. Miller regarding the procedures we will perform to audit certain accounts.	0.9			A1
Sheckell	Steven F.	SFS	Partner	1/10/2007	Participate in corporate year end post interim event	2.5			A1
Sheckell	Steven F.	SFS	Partner	1/10/2007	Participate in update with T. Timko	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/10/2007	Corporate accounting topic review	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/10/2007	ACS: Requested group code tracking to divisions from M. Whiteman.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	1/10/2007	ACS: Obtained new div table from M. Whiteman and attempted to recreated divisional AP balances.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/10/2007	ACS: Discussed ACS progress on obtaining divisional AP detail with J. Harbaugh	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/10/2007	ACS: Discussed ACS progress with J. Harbaugh.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/10/2007	ACS: Documented AP CAAT reconciliation to Delphi AP trial balance.	2.4			A1
Simpson	Jamie	JS	Senior Manager	1/10/2007	Discussion with S. Sheckell regarding D. Sherbin legal meeting.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/10/2007	Discussion with M. Fitzpatrick, S. Sheckell, K. Asher, J. Henning, A. Krabill and M. Hatzfeld regarding significant accounting matters (PIE event).	2.4			A1
Simpson	Jamie	JS	Senior Manager	1/10/2007	Review of staffing for 2007	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/10/2007	Review of international representation letter.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/10/2007	Review of agenda for T. Timko status meeting.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/10/2007	Audit status meeting with T. Timko, B. Dellinger, A. Krabill, J. Williams, S. Sheckell, J. Henning, K. Asher, M. Hatzfeld and D. Bayles.	1.8			A1
Stille	Mark Jacob	MJS	Senior	1/10/2007	Time spent running jobs in SAP/ACL for K. Barber for NSJE CAATS.	0.2			A1

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Yang	Jinglu	JY	Senior	1/10/2007	Discussion with J. Volek regarding cash & bank confirmations and follow-up	0.2			A1
Yang	Jinglu	JY	Senior	1/10/2007	Discussion with J. Hudson regarding cash test of control and follow up	1.4			A1
Yang	Jinglu	JY	Senior	1/10/2007	Walked through the wage rate test with R. Balgenorth and followed-up	6.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Update estimate to complete schedule.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Meeting with J. Simpson regarding 2007 staffing.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Meeting with A. Krabill and E. Marold regarding Delphi E-Room.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Update int'l contact list.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Correspondence with M. Sakowski and team regarding building heat/lighting for 1/15.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Provide copies of D. Sherbin agenda and other attachments per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Preparation of Meeting Summary per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2007	Miscellaneous assistance for engagement team.	0.7			A1
Barwin	Kristen N.	KNB	Staff	1/11/2007	E&S - Document and review maintenance and expense related to fixed assets	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/11/2007	E&S - Document and review asset disposal forms	2.2			A1
Barwin	Kristen N.	KNB	Staff	1/11/2007	E&S- Document and discuss with C. Fenton variance report.	2.2			A1
Barwin	Kristen N.	KNB	Staff	1/11/2007	E&S - Document and review Plant 5 & 6 inventory information.	3.2			A1
Boehm	Michael J.	MJB	Manager	1/11/2007	Corporate YE - Reviewed correspondence from D. Brewer regarding year-end ACS requests.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/11/2007	E&S Year-end - Met with A Krabill and A. Brazier to discuss appropriate accounting treatment our Sungwoo/Hyundai product liability payments.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/11/2007	Review of Corporate LSC workpapers	1.4			A1
Boehm	Michael J.	MJB	Manager	1/11/2007	Review of interim Debt workpapers	1.3			A1
Boehm	Michael J.	MJB	Manager	1/11/2007	Preparation of instructions for team related to year-end control testing rollforward procedures.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/11/2007	Preparation of materials to document the post-interim event conducted 1/8/2007.	0.6			A1
Bricker	Christopher S.	CSB	Senior	1/11/2007	Delphi AP CAAT Follow-Up	2.0			A1
Chamorro	Destiny D.	DDC	Staff	1/11/2007	Steering-Meeting with M. Hatzfeld to review interim work relating to Accounts Receivable, Prepaids and Accounts Receivable reserve.	5.9			A1
Gerber	Katherine A.	KAA	Senior	1/11/2007	T&I - Detail reviewing interim inventory testing	7.3			A1
Harbaugh	James M.	JMH	Senior	1/11/2007	DPSS - Discussing year-end strategy with E. Simpson	1.1			A1
Harbaugh	James M.	JMH	Senior	1/11/2007	DPSS - Meeting with R. Nedadur and P. Wan to obtain year-end testing materials	2.1			A1
Harbaugh	James M.	JMH	Senior	1/11/2007	DPSS- Testing Inventory accounts	5.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/11/2007	Call with D. Brewer and J. Harbaugh to discuss ACL procedures to be performed at year-end using EDACOR	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/11/2007	Review of interim AHG audit working papers	3.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/11/2007	Review of E&C interim audit working papers	3.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/11/2007	Send draft copy of scheduling worksheet to L. DeMers for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/11/2007	Preparation of scheduling worksheet to assist in determining staffing needs	0.4			A1
Horner	Kevin John	KJH	Staff	1/11/2007	Packard Interim: discussion with M. Pikos regarding procedures to perform for year end testing of intercompany balances.	0.6			A1
Horner	Kevin John	KJH	Staff	1/11/2007	Packard Interim: helped M. Pikos pull inventory balances from Hyperion.	0.6			A1
Horner	Kevin John	KJH	Staff	1/11/2007	Packard Interim: reviewed PwC testing program for tooling and read Delphi's special tools policy.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/11/2007	Packard Interim: meeting with M. Pikos to go over tooling process at Packard.	1.3			A1
Horner	Kevin John	KJH	Staff	1/11/2007	Packard Interim: prepare year-end lead sheets for audit areas in preparation for year end work procedures.	1.4			A1
Horner	Kevin John	KJH	Staff	1/11/2007	T&I Interim: discussion with K. Gerber regarding new review notes for inventory testing.	0.4			A1
Horner	Kevin John	KJH	Staff	1/11/2007	T&I Interim: added workpaper references to cut-off testing supporting documentation for Moraine and filed work papers.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Review team staffing matters.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Review of final versions of DPSS YE accounting memos.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	E&S - Correspondence with E&Y Korea regarding accounting for the Hyundai product liability matter.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Review of entity level testing.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Call with O. Desprez regarding several audit matters in France.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Correspondence with international teams regarding various YE audit issues.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Correspondence with TSRS France regarding JE testing procedures for locations using the instance of SAP in France.	1.2			A1
Marold	Erick W.	EWM	Senior	1/11/2007	Corporate - Prepared and communicated confirmation of credit arrangements w/M. Gunkleman.	1.2			A1
Marold	Erick W.	EWM	Senior	1/11/2007	Corporate - Reviewed file prepared by D. Brewer which details Jan 2007 cash disbursements from EDACOR. Reconciled amounts to the general ledger.	1.4			A1
Marold	Erick W.	EWM	Senior	1/11/2007	E&S - Detail reviewed the revenue and expense worksteps for interim audit procedures.	0.9			A1
Marold	Erick W.	EWM	Senior	1/11/2007	E&S - Discussion with K. Bellis and G. Pham regarding requested items on client assistance list and Q4 events.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	1/11/2007	E&S - Discussions with C. Riedel regarding client assistance requests and responding to related emails.	1.6			A1
Marold	Erick W.	EWM	Senior	1/11/2007	International - Worked on setting up E&Y Online to enable international teams to post legal letters for Delphi HQ approval.	1.2			A1
Marold	Erick W.	EWM	Senior	1/11/2007	Team discussions regarding physical inventories at SAP locations.	0.7			A1
Marold	Erick W.	EWM	Senior	1/11/2007	Saginaw - Discussions with the Saginaw team regarding customer owned tooling and vendor deposits.	0.8			A1
Miller	Nicholas S.	NSM	Manager	1/11/2007	Review of the derivatives work completed to date.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/11/2007	Regular update meeting with the SOX team.	1.6			A1
Miller	Nicholas S.	NSM	Manager	1/11/2007	Packard - Meeting with M. Pikos to discuss various year end audit topics for the Packard division.	0.5			A1
Odomirok	Kathleen C.	KCO	Senior Manager	1/11/2007	Review of worker's compensation actuarial review memorandum.	0.9			A1
Pacella	Shannon M.	SMP	Manager	1/11/2007	International coordination for JE testing	0.9			A1
Pacella	Shannon M.	SMP	Manager	1/11/2007	Reviewing AWS file to ensure all required documentation was included in the file to.	2.8			A1
Peterson	Christopher A.	CAP	Manager	1/11/2007	Locate CAATS for signoff.	0.4			A1
Peterson	Christopher A.	CAP	Manager	1/11/2007	Sign off on AR CAATS.	0.8			A1
Peterson	Christopher A.	CAP	Manager	1/11/2007	Meet w/ S. Pacella to discuss AWS conclusion documentation.	1.4			A1
Pikos	Matthew C.	MCP	Senior	1/11/2007	Preparing a schedule to determine the amount of coverage we obtained during our physical inventory observation procedures at the Packard Division.	3.7			A1
Pikos	Matthew C.	MCP	Senior	1/11/2007	Determining the extent of year-end procedures that need to be completed on the tooling balances at the Packard Division.	4.2			A1
Pikos	Matthew C.	MCP	Senior	1/11/2007	Discussion with N. Miller regarding the procedures we will perform to audit certain accounts.	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/11/2007	Corporate accounting topic review	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/11/2007	Participate in legal discussion with D. Sherbin.	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/11/2007	ACS: Attempted to contact and follow-up with various Delphi and ACS employees regarding obtaining a correct div table.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	1/11/2007	DPSS: Updated controls testing for employee cost.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/11/2007	DPSS: Updated Controls testing for Revenue cycle.	4.8			A1
Simpson	Jamie	JS	Senior Manager	1/11/2007	Preparation for legal meeting with D. Sherbin.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/11/2007	Meeting with D. Sherbin and S. Sheckell to discuss legal matters.	1.8			A1
Simpson	Jamie	JS	Senior Manager	1/11/2007	International correspondence with timely international teams.	1.7			A1
Simpson	Jamie	JS	Senior Manager	1/11/2007	Discussion with S. Pacella regarding SOD status meeting.	0.3			A1
Stille	Mark Jacob	MJS	Senior	1/11/2007	Time spent running jobs in SAP/ACL for K. Barber for NSJE CAATS.	0.2			A1
Stille	Mark Jacob	MJS	Senior	1/11/2007	Discussion with M. Reprogle regarding process for application upgrades for Treasury applications.	0.3			A1
Tanner	Andrew J.	AJT	Senior Manager	1/11/2007	Meeting with J. Piazza, M. Harris, B. Garvey, K. Cash, and S. Pacella to discuss 2007 planning	1.8			A1
Yang	Jinglu	JY	Senior	1/11/2007	Discussed with J. Hudson regarding cash test of control and follow-up	1.2			A1
Yang	Jinglu	JY	Senior	1/11/2007	Walked through the wage rate test with R. Balgenorth and followed-up	5.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/12/2007	Correspondence with team regarding files needed for 2007 staffing project, etc.	0.4			A1
Barwin	Kristen N.	KNB	Staff	1/12/2007	Corporate - Create contingency file for each country.	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/12/2007	Corporate - Create contingency records for each entity	2.8			A1
Barwin	Kristen N.	KNB	Staff	1/12/2007	E&S - Clear review notes from E. Marold regarding inventory cycle counts	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/12/2007	E&S - Compile Mexico inventory workpapers and document	1.8			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	Corporate YE - Reviewed correspondence and reports from J. Hunt regarding environmental procedures.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	DPSS YE - Prepared correspondence to C. Anderson to assist in completion of XM subsidy receivable confirmation.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/12/2007	DPSS YE - Review of TX restructuring memo provided by A. Seguin.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	E&S Interim - Researched appropriate method to extrapolate differences discovered in E&S I/C Delco inventory cycle counts.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	E&S Interim - Met w/ E. Marold regarding I/C Delco cycle count sufficiency and differences noted.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	Preparation of entity level workpaper documentation.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	Preparation of divisional inquiries template	1.8			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	Provided A. Krabill an update of DPSS audit status	0.2			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	Coordinated officer expense testing SAS 65 review with G. Dean.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	Discussion with K. St. Romain regarding status of internal audit CWIP and tooling testing.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/12/2007	Preparation of instructions for team related to year-end control testing rollforward procedures.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	1/12/2007	Steering-Reperformed PwC's work relating to interim work for the Tooling account.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	1/12/2007	Steering-Meeting with M. Hatzfeld to review interim work relating to Fixed Assets, Inventory and Inventory reserves.	8.2			A1
Harbaugh	James M.	JMH	Senior	1/12/2007	DPSS - Meeting with K. Wallace to discuss inventory issues	1.2			A1
Harbaugh	James M.	JMH	Senior	1/12/2007	DPSS - Testing Inventory balances.	5.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/12/2007	Review of Packard interim audit working papers	4.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/12/2007	Review of E&C interim audit working papers	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/12/2007	Weekly update with J. Brooks relative to E&C year-end audit process/status.	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	1/12/2007	Scheduling discussion with C. Smith - ensure her schedule reflects upcoming Year End work planned	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/12/2007	YE - Discussion with L. DeMers re: timing and scheduling	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/12/2007	T&I Interim: meeting with M. Stille regarding ACL to help with inventory tie out procedures.	0.9			A1
Horner	Kevin John	KJH	Staff	1/12/2007	T&I Interim: worked on clearing review notes for inventory testing from K. Gerber.	1.3			A1
Kearns	Matthew R.	MRK	Senior	1/12/2007	E&C - Discussion with N. Niranjani clarifying items needed for year-end PBC list	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Coordination of the review of officers' expense testing with D. Kolano of internal audit.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Review of the latest FAS 5 summary.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Correspondence with TSRS France regarding JE testing procedures for locations using the instance of SAP in France.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Preparation of the legal letter procedures and draft letter for international legal locations.	1.3			A1
Marold	Erick W.	EWM	Senior	1/12/2007	Corporate - Updated management rep letter.	0.4			A1
Marold	Erick W.	EWM	Senior	1/12/2007	Corporate - Preliminary review of third party reports for selected environmental remediation locations.	2.1			A1
Marold	Erick W.	EWM	Senior	1/12/2007	E&S - Completed the required procedures for payroll analytics (average pay per employee analysis).	1.9			A1
Miller	Nicholas S.	NSM	Manager	1/12/2007	Meeting with J. Schmidt to discuss certain derivatives questions.	0.8			A1
Miller	Nicholas S.	NSM	Manager	1/12/2007	Review of derivatives documentation and testing of the Company's effectiveness assessment.	3.1			A1
Miller	Nicholas S.	NSM	Manager	1/12/2007	Review of the derivatives work completed to date.	3.9			A1
Miller	Nicholas S.	NSM	Manager	1/12/2007	Packard - Meeting with M. Pikos to discuss various year-end audit topics for the Packard division.	0.5			A1
Pikos	Matthew C.	MCP	Senior	1/12/2007	Packard - Call with J. Lowry to discuss our year-end requests to audit the tooling account balance.	0.6			A1
Pikos	Matthew C.	MCP	Senior	1/12/2007	Call with M. Starr, J. Soledad, and J. Yuhasz to make year-end document requests in order to prepare for our arrival at the Division next week.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/12/2007	Review the inventory walkthrough at the Packard division in order to understand the in-transit inventory reconciliation process in preparation of the year-end audit of this account balance.	2.4			A1
Pikos	Matthew C.	MCP	Senior	1/12/2007	Agreeing the results of the Packard Division's physical inventory to the revised general ledger and reconciling any differences.	3.2			A1
Sheckell	Steven F.	SFS	Partner	1/12/2007	Corporate accounting topic review	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/12/2007	DPSS: Updated Expenditures controls testing.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/12/2007	DPSS: Updated Inventory controls testing.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/12/2007	DPSS: Updated financial statement close process controls testing.	2.8			A1
Simpson	Jamie	JS	Senior Manager	1/12/2007	Discussion with R. Reimink regarding various corporate matters.	0.8			A1
Stille	Mark Jacob	MJS	Senior	1/12/2007	Discussion with S. Pacella regarding test templates, key controls, and the relation to the issues tracking document.	0.4			A1
Stille	Mark Jacob	MJS	Senior	1/12/2007	Review and follow-up with R. Moloch relating to Operating System Change documentation for Treasury applications.	1.3			A1
Stille	Mark Jacob	MJS	Senior	1/12/2007	Performing analysis of inventory files in ACL and showing K. Horner how to perform analysis.	1.6			A1
Stille	Mark Jacob	MJS	Senior	1/12/2007	Testing of GM program change process and documentation.	2.4			A1
Tanner	Andrew J.	AJT	Senior Manager	1/12/2007	Meeting with C. Peterson and K. Barber to discuss CAATS	1.2			A1
Yang	Jinglu	JY	Senior	1/12/2007	Worked on pension participation test	2.1			A1
Yang	Jinglu	JY	Senior	1/12/2007	Walked through the wage rate test with R. Balgenorth and followed-up	2.7			A1
Yang	Jinglu	JY	Senior	1/12/2007	Discussed with J. Volek regarding Cash & Bank confirmations and follow-up	2.8			A1
Barber	Keith A.	KAB	Senior	1/13/2007	SAP/JE - Execution of Updated logic and filters for Company Code 1440 for Q4 JE CAAT.	2.4			A1
Barber	Keith A.	KAB	Senior	1/13/2007	SAP/JE - Execution of Q1 and Q2 for JE CAAT.	3.3			A1
Boehm	Michael J.	MJB	Manager	1/13/2007	Corporate YE - Discussed year-end audit approach of environmental reserve with E. Marold	0.6			A1

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Boehm	Michael J.	MJB	Manager	1/13/2007	Corporate YE - Review of cash & treasury process narratives.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/13/2007	Corporate YE - Reviewed cash and treasury test of control workpapers.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/13/2007	Revision to team communication regarding year-end TOC rollforward procedures.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/13/2007	YE - Prepare workpaper files for year end audit work	1.1			A1
Henning	Jeffrey M.	JMH	Partner	1/13/2007	Discussions with divisional engagement teams to review year end divisional timing and schedule divisional review dates and closing meetings	1.5			A1
Kearns	Matthew R.	MRK	Senior	1/13/2007	E&C - Reviewing interim testing of physical inventory balances prepared by E&Y staff members	2.2			A1
Kearns	Matthew R.	MRK	Senior	1/13/2007	E&C - Reviewing interim testing of fixed asset balances prepared by E&Y staff members	3.7			A1
Marold	Erick W.	EWM	Senior	1/13/2007	Corporate - Reviewed detail provided by J. Hunt related to site specific environmental reserves.	1.8			A1
Marold	Erick W.	EWM	Senior	1/13/2007	Corporate - Reviewed third party environmental reports provided by J. Hunt for certain Delphi locations.	2.2			A1
Sheckell	Steven F.	SFS	Partner	1/13/2007	Review audit staffing model for year-end	1.0			A1
Barber	Keith A.	KAB	Senior	1/14/2007	SAP/JE - Download Company Code 2800 for Q4 Period 10 JE CAAT.	1.2			A1
Barber	Keith A.	KAB	Senior	1/14/2007	SAP/JE - Execution of filters for Company Code 2800 for Q4 JE CAAT.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/15/2007	Correspondence with J. Simpson regarding Delphi Status (with Busy Season-Non Busy Season Rates) - December 29,2006.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/15/2007	Work on 2007 staffing model.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/15/2007	Correspondence with J. Hasse regarding S. Sheckell and K. Asher's calendar.	0.2			A1
Asher	Kevin F.	KFA	Partner	1/15/2007	Review of status of audit findings and progress	0.8			A1
Barber	Keith A.	KAB	Senior	1/15/2007	SAP/JE - Download Company Code 2800 for Q4 Period 11 JE CAAT.	1.2			A1
Barber	Keith A.	KAB	Senior	1/15/2007	SAP/JE - Execution of JE CAAT for T&I Q4	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keith A.	KAB	Senior	1/15/2007	SAP/JE - Execution of JE CAAT with updated TE for DPSS Q1 and Q2	2.2			A1
Barber	Keith A.	KAB	Senior	1/15/2007	SAP/JE - Execution of JE CAAT with updated TE for DPSS Q3	3.9			A1
Barber	Keith A.	KAB	Senior	1/15/2007	SAP/JE - Execution of JE CAAT with updated TE for DPSS Q4	3.9			A1
Barwin	Kristen N.	KNB	Staff	1/15/2007	E&S - Discussion with R. Hofmann regarding fixed assets	0.4			A1
Barwin	Kristen N.	KNB	Staff	1/15/2007	E&S - Meeting with E. Marold and M. Boehm regarding interim fixed asset procedures	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/15/2007	E&S - Compile Mexico inventory documentation for plants 5 & 6	3.8			A1
Barwin	Kristen N.	KNB	Staff	1/15/2007	E&S - Review fixed asset Appropriation Requests & Procurement Requisitions	3.8			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	Corporate Interim - Open items status update meeting with N. Yang.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	Corporate Interim - Review of Haley & Aldrich report for Rochester location	0.6			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	DPSS YE - Review DMS unvouchered receipts adjustment accounting memo	0.6			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	DPSS Year-end - Reviewed revised European restructuring memorandum.	0.5			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	DPSS YE - Research of FAS 112 regarding European restructuring charge taken in Q4 by division.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S Interim - Discussed interim inventory analytics with E. Marold.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S Interim - Review of fixed asset documentation provided by client with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S Interim - Review of E&S interim inventory analytics.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S Interim - Met with E. Marold and K. Barwin to discuss status of fixed asset testing and plan for completion of fixed asset procedures.	1.4			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S YE - Discussed status of PwC fixed asset testing, final SAP journal entries, and Internal Audit tooling testing with R. Hofmann	0.3			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S YE - Discussed Mexican Pension curtailment with J. Simpson.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/15/2007	Discussed entity level control testing approach with A. Krabill.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	Discussed N. Yang staffing schedule with M. Pagac.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	Preparation for CWIP approach meetings.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	Meeting with E. Marold, N. Miller, M. Kearns, J. Harbaugh, D. Chamarro, J. Simpson and K. Barber to discuss Journal entry testing approach at year-end.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/15/2007	Meeting with engagement seniors, managers and senior managers to discuss CWIP testing approach at year-end.	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/15/2007	Saginaw - Met with G. Imberger and D. Chamarro regarding plan for Year End testing	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/15/2007	Saginaw - Assisted D. Chamarro with testing of Tooling	1.6			A1
Craig	Tashawna N.	TNC	Staff	1/15/2007	Saginaw - Cleared open items for SOX testing and Interim testing	2.8			A1
Craig	Tashawna N.	TNC	Staff	1/15/2007	Saginaw - Reviewed all accounts assigned to me for Year End testing	3.2			A1
Dawson	John	JD	Partner	1/15/2007	Review of worker's compensation actuarial summary review memorandum.	2.0			A1
Ferguson	Stephen J.	SJF	Executive Director	1/15/2007	Discuss int'l tax provision timing & staffing w/ E. Trumbull.	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	1/15/2007	Discuss int'l tax provision timing & staffing w/ K. Keown	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	1/15/2007	Discuss int'l tax provision timing & staffing w/ C. Tosto	0.4			A1
Ford	David Hampton	DHF	Staff	1/15/2007	Packard: Travel time from Troy, MI to Warren, OH to perform YE procedures at the Packard Division	3.7			A1
Gerber	Katherine A.	KAA	Senior	1/15/2007	T&I - Tooling meeting with Delphi team to discuss approach for YE procedures	0.5			A1
Gerber	Katherine A.	KAA	Senior	1/15/2007	T&I - Discuss year-end approach and assignments with staff K. Tait and J. Nicol.	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/15/2007	T&I - Journal Entry meeting with Delphi team to discuss approach for YE procedures	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/15/2007	T&I - Meeting with N. Miller and J. Simpson to discuss year-end approach	1.0			A1
Harbaugh	James M.	JMH	Senior	1/15/2007	DPSS - Meeting with P. Wan to obtain requested items	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Harbaugh	James M.	JMH	Senior	1/15/2007	DPSS - Meeting with R. Nedadur to obtain requested items.	1.7			A1
Harbaugh	James M.	JMH	Senior	1/15/2007	DPSS - Performing inventory reserves testing	3.2			A1
Harbaugh	James M.	JMH	Senior	1/15/2007	DPSS - Performing inventory testing procedures.	4.1			A1
Henning	Jeffrey M.	JMH	Partner	1/15/2007	Conf. call with M. Hatzfeld re: specific Saginaw year end matters	0.7			A1
Horner	Kevin John	KJH	Staff	1/15/2007	Packard YE: packed up workpapers and gathered supplies in preparation for trip to work on Packard division.	0.6			A1
Horner	Kevin John	KJH	Staff	1/15/2007	Packard YE: travel time from Troy, MI to Warren, OH to complete year end audit procedures at Packard division.	3.8			A1
Imberger	Guido	GI	Senior Manager	1/15/2007	Saginaw - Provide guidance and walk through accruals and AP workpapers with M. Hatzfeld.	2.1			A1
Imberger	Guido	GI	Senior Manager	1/15/2007	Saginaw - discuss with other division the procedures to be performed for General Journal Entry testing at Year end.	0.6			A1
Imberger	Guido	GI	Senior Manager	1/15/2007	Saginaw - review A/P work papers regarding the ACS reconciliation topic.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/15/2007	Saginaw - Prepare the Tooling meeting by reviewing th Delphi Tooling accounting policy and the workprogram.	0.8			A1
Imberger	Guido	GI	Senior Manager	1/15/2007	Saginaw - meeting with other teams to discuss audit strategy on Tooling.	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/15/2007	E&C - Reviewing interim inventory work prepared by interim staff members	4.1			A1
Kearns	Matthew R.	MRK	Senior	1/15/2007	E&C - Reviewing interim testing of fixed asset balances prepared by E&Y staff members	4.2			A1
Kearns	Matthew R.	MRK	Senior	1/15/2007	E&C - Participating in an internal meeting to discuss Q4 Journal Entry Testing as part of year-end procedures	0.4			A1
Kearns	Matthew R.	MRK	Senior	1/15/2007	E&C - Attending an internal meeting discussing audit approach for tooling testing that PwC performed	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/15/2007	E&C - Meeting with PwC to discuss results/status and gain an overview of their Tooling and CWIP testing	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/15/2007	Review of E&S workpapers.	2.8			A1

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Krabill	Aaron J.	AJK	Senior Manager	1/15/2007	Drafting of a legal letter template for the consolidated audit and foreign statutory audits.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/15/2007	Correspondence with international teams regarding procedures performed centrally.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/15/2007	Team meeting with managers and seniors to discuss the year-end audit approach for capitalized tooling.	1.1			A1
Marold	Erick W.	EWM	Senior	1/15/2007	Corporate - Discussed with J. Simpson regarding the debt certification and borrowing base.	0.8			A1
Marold	Erick W.	EWM	Senior	1/15/2007	E&S - Reviewed documents provided to K. Barwin to support our fixed asset testing.	1.3			A1
Marold	Erick W.	EWM	Senior	1/15/2007	E&S - Reviewed with L. Powers areas assigned to her for our visit to Kokomo, IN.	1.3			A1
Marold	Erick W.	EWM	Senior	1/15/2007	Reviewed journal entry document types to determine if it is possible to create an inventory rollforward from transaction detail within SAP.	1.1			A1
Marold	Erick W.	EWM	Senior	1/15/2007	Prepared material for the 4th quarter journal entry meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	1/15/2007	Meeting to discuss the year-end procedures for tooling.	1.3			A1
Miller	Nicholas S.	NSM	Manager	1/15/2007	Corporate - Review of derivatives work.	4.8			A1
Miller	Nicholas S.	NSM	Manager	1/15/2007	Packard - Call with D. Payan to discuss the Maquiladora testing in Mexico.	0.5			A1
Miller	Nicholas S.	NSM	Manager	1/15/2007	Journal entry testing strategy meeting.	0.8			A1
Miller	Nicholas S.	NSM	Manager	1/15/2007	Tooling strategy meeting.	1.0			A1
Patel	Sejal	SP	Intern	1/15/2007	Packard - Travel time from Troy, Michigan to Warren, Ohio.	3.7			A1
Pikos	Matthew C.	MCP	Senior	1/15/2007	Travel time from Troy, MI to Warren, OH to perform year-end audit procedures at the Packard Division.	3.5			A1
Pikos	Matthew C.	MCP	Senior	1/15/2007	Performing year-end substantive audit procedures relating to the inventory balance at the Packard Division.	3.7			A1
Powers	Laura	LP	Staff	1/15/2007	E&S - creating U Flux spreadsheet	0.4			A1
Powers	Laura	LP	Staff	1/15/2007	E&S - reviewing worksteps assigned to year end	1.1			A1
Reddy	Smitha Pingli	SPR	Manager	1/15/2007	Discussion w/ C. Tosto re: updates on MI employee leasing strategy and other SALT provision items	0.6			A1

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Rothmund	Mario Valentin	MVR	Senior	1/15/2007	AHG - Updated the Year-End PBC List.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	1/15/2007	AHG - Tested all the controls related to the Financial Statement Close Process, including the respective documentation.	6.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/15/2007	AHG - Prepared summary sheet detailing the conclusion of the SAS 65 results compared to the independent testing results.	3.4			A1
Saimoua	Omar Issam	OIS	Staff	1/15/2007	E&C - Followed-up with the client on open items and review notes.	4.9			A1
Saimoua	Omar Issam	OIS	Staff	1/15/2007	E&C- Cleared review notes relating to the Fixed asset account	6.1			A1
Sheckell	Steven F.	SFS	Partner	1/15/2007	Review corporate workpapers	1.5			A1
Sheckell	Steven F.	SFS	Partner	1/15/2007	Review audit staffing model for year-end	1.5			A1
Sheckell	Steven F.	SFS	Partner	1/15/2007	Review audit planning files	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/15/2007	ACS: Attempted to reconcile AP balances per CAAT with divisional team ledgers.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/15/2007	ACS: Documented detail of CAAT procedures and also several reconciliations to the Corporate AP TB.	5.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/15/2007	DPSS: Finalized review of year-end controls update.	2.3			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with N. Miller regarding healthcare IBNR testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with H. Aquino regarding eng. economics.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with S. Sheckell regarding India pre-approval request for Transfer price work.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Review of December engagement economics analysis.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with C. Nobbs (E&Y UK) regarding UK pension testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Time spent responding to international emails.	1.7			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Preparation of agenda for meeting with S. Harris.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with N. Miller and K. Gerber regarding interim status and year-end approach.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with E. Marold, A. Krabill, N. Miller, M. Boehm, G. Imberger, K. Gerber, and M. Kearns regarding tooling and CWIP testing.	0.5			A1

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Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with E. Marold, N. Miller, G. Imberger, M. Kearns, K. Barber, K. Gerber, and M. Boehm regarding journal entry testing for Q4.	0.6			A1
Stille	Mark Jacob	MJS	Senior	1/15/2007	Documentation of DITGC and workpapers for Integra-1 walkthroughs.	2.4			A1
Stille	Mark Jacob	MJS	Senior	1/15/2007	Documentation of DITGC and workpapers for IT2 walkthroughs.	2.8			A1
Tait	Kristin M.	KMT	Staff	1/15/2007	T & I - Obtained an understanding of the Delphi T&I division by reviewing planning and controls documentation	2.4			A1
Tait	Kristin M.	KMT	Staff	1/15/2007	T & I - Obtained an understanding of T&I division through review of interim workpapers	3.6			A1
Tait	Kristin M.	KMT	Staff	1/15/2007	T & I - Prepared Prepaid Expenses lead sheet for YE procedures	0.4			A1
Tait	Kristin M.	KMT	Staff	1/15/2007	T & I - Prepared Accrued Liabilities lead sheet for YE procedures	0.6			A1
Tait	Kristin M.	KMT	Staff	1/15/2007	T & I - Prepared A/R lead sheets for YE procedures	0.8			A1
Tosto	Cathy I.	CIT	Partner	1/15/2007	Review tax staffing	0.2			A1
Tosto	Cathy I.	CIT	Partner	1/15/2007	Review and modify foreign office instructions	0.4			A1
Tosto	Cathy I.	CIT	Partner	1/15/2007	Discuss and revise foreign office instructions	0.5			A1
Wardrope	Peter J.	PJW	Senior	1/15/2007	Review and documentation of SAP application controls.	1.7			A1
Yang	Jinglu	JY	Senior	1/15/2007	Prepared bank reconciliation issue memo and follow-up	2.2			A1
Yang	Jinglu	JY	Senior	1/15/2007	Working on bank confirmation	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Update Firm Rate Comparison per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Correspondence with J. Simpson and B. Hamblin regarding New Delphi Audit Code.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Coordination of details for D. Mendrygal.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Preparation of Audit Status Meeting January 24, 2007 presentation per S. Sheckell.	1.1			A1

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Aquino	Heather	HRA	Client Serving Associate	1/16/2007	Coordination of printer for the Saginaw team per G. Imberger.	0.3			A1
Barber	Keither A.	KAB	Senior	1/16/2007	SAP/JE - Download Company Code 2800 for Q2 Period 6 entries after the 15th of the month JE CAAT.	1.2			A1
Barber	Keither A.	KAB	Senior	1/16/2007	SAP/JE - Download Company Code 2800 for Q2 Period 6 entries before the 15th of the month JE CAAT.	1.2			A1
Barber	Keither A.	KAB	Senior	1/16/2007	SAP/JE - Download Company Code 2800 for Q4 Period 12 JE CAAT.	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/16/2007	E&S - Discuss with C. Riedl regarding fixed asset and CWIP interim procedures.	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/16/2007	E&S - Discussion with E. Marold regarding fixed assets	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/16/2007	E&S - Clear review notes related to cycle count observations	2.2			A1
Barwin	Kristen N.	KNB	Staff	1/16/2007	E&S - Compile procurement requisitions and create summary showing costs	2.2			A1
Barwin	Kristen N.	KNB	Staff	1/16/2007	E&S - Travel time to Kokomo, Indiana from Troy, Michigan.	4.2			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Met with A. Krabill and L. Schwandt to determine appropriate methodology for officer expense testing.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Preparation of year-end inquiries document and discussion with A. Krabill	0.6			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Review Delphi employee expense reimbursement policy in preparation of meeting with G. Dean.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Reviewed revised schedule G to assess audit scope for environmental liability and Q4 adjustment.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Discussed environmental testing methodology with A. Krabill and E. Marold	0.7			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Meeting with G. Dean and L. Schwandt to review internal audit's testing of officer expenses and review related documentation.	0.7			A1

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Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Review of and revisions to year-end Corporate client assistance request list.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Discussed officer expense testing approach with A. Krabill and L. Schwandt.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Corporate YE - Met with J. Hunt to discuss open items in environmental process.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	DPSS YE - Review of PwC year-end control testing documentation	1.3			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	E&S YE - Conference call with M. McWhorter, R. Hofmann, and M. Wilkes to discuss year-end client assistance requests and interim open items.	0.5			A1
Boehm	Michael J.	MJB	Manager	1/16/2007	Met w/ J. Harbaugh regarding DPSS inventory rollforward	0.9			A1
Coran	Thomas W.	TWC	Staff	1/16/2007	Assisting M. Stille in reviewing technical HPUNIX testing results and performing data analysis on user listings.	1.1			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Performed a flux analysis for Accounts Payable	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Performed a flux analysis for Fixed Assets	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Performed a flux analysis for Prepaid	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Met with G. Imberger regarding Year End testing of Revenue and Expenses	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Performed a flux analysis for Accrued Liabilities	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Performed a flux analysis for Inventory	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Prepared folders and pockets for year end testing	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/16/2007	Saginaw - Met with G. Imberger regarding Year End testing of Intercompany	2.0			A1
DeMers	Laurie A.	LAD	Senior Manager	1/16/2007	Communication with T. Tamer to confirm timing of YE provision work.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	1/16/2007	Review schedule and timing with J. Hegelmann and confirm team scheduling is system.	0.3			A1
Ford	David Hampton	DHF	Staff	1/16/2007	Packard: Performed substantive audit procedures on the accounts payable areas.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	1/16/2007	Packard: Performed fixed asset worksteps by tying rollforward into schedules, obtaining reconciliations, inquiring about the status of impairment testing and reviewing changes.	2.3			A1
Gerber	Katherine A.	KAA	Senior	1/16/2007	T&I - Meeting with P. Cates to discuss tooling open items from interim	0.9			A1
Gerber	Katherine A.	KAA	Senior	1/16/2007	T&I - Answer questions from staff regarding year-end audit procedures	1.1			A1
Gerber	Katherine A.	KAA	Senior	1/16/2007	T&I - Update Status of PBC request listing	1.2			A1
Gerber	Katherine A.	KAA	Senior	1/16/2007	T&I - Meetings to discuss year-end PBC request listing items with B. Kolb, C. Tompkins, G. Stevons, M. Madak, P. Moran, R. Burrell, and P. Saxena.	4.8			A1
Harbaugh	James M.	JMH	Senior	1/16/2007	ACS - Discussion with E. Simpson regarding additional testing procedures around AP detail testing	1.6			A1
Harbaugh	James M.	JMH	Senior	1/16/2007	DPSS- Addressing questions from E. Simpson regarding testing procedures	0.8			A1
Harbaugh	James M.	JMH	Senior	1/16/2007	DPSS - Performing inventory procedures	3.4			A1
Harbaugh	James M.	JMH	Senior	1/16/2007	ACS - Reconciling AP detail to divisional ledgers	3.8			A1
Henning	Jeffrey M.	JMH	Partner	1/16/2007	Status meeting with J. Perkins relative to Saginaw audit status	1.0			A1
Henning	Jeffrey M.	JMH	Partner	1/16/2007	Review accounts payable workpapers and accounting memos for Saginaw division	2.6			A1
Henning	Jeffrey M.	JMH	Partner	1/16/2007	Saginaw - Review interim workpapers with engagement team including inventory, warranty and accruals.	3.8			A1
Horner	Kevin John	KJH	Staff	1/16/2007	Packard YE: discussion with M. Pikos regarding testing procedures in relation to accrued liabilities.	0.7			A1
Horner	Kevin John	KJH	Staff	1/16/2007	Packard YE: discussed pre-pays testing procedures with M. Pikos.	0.8			A1
Horner	Kevin John	KJH	Staff	1/16/2007	Packard YE: completed lead analysis sheet for fluctuation analysis for accrued liabilities procedures.	1.3			A1
Horner	Kevin John	KJH	Staff	1/16/2007	Packard YE: meeting with N. Leach to go over prepaid deposits to vendors.	1.7			A1
Horner	Kevin John	KJH	Staff	1/16/2007	Packard YE: worked on substantive testing for year end on prepaids.	2.8			A1

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Horner	Kevin John	KJH	Staff	1/16/2007	Packard YE: completed tie out of prepaids support and finished year end procedures for substantive audit for prepaid balances.	3.4			A1
Imberger	Guido	GI	Senior Manager	1/16/2007	Review of updated information received from J. Perkins on several topics for the Saginaw audit.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/16/2007	Saginaw - travel time from Rochester Hills, MI to Delphi's Saginaw location.	0.8			A1
Imberger	Guido	GI	Senior Manager	1/16/2007	Saginaw - Review a master vendor agreement for purpose of defining our request for review of significant vendor P.O at Saginaw.	0.9			A1
Imberger	Guido	GI	Senior Manager	1/16/2007	Saginaw - Discuss accrual and AP workpapers with J. Henning.	2.5			A1
Kearns	Matthew R.	MRK	Senior	1/16/2007	E&C - Working on testing of FSCP process	2.4			A1
Kearns	Matthew R.	MRK	Senior	1/16/2007	E&C - Time incurred auditing interim warranty accrual balances	3.4			A1
Kearns	Matthew R.	MRK	Senior	1/16/2007	E&C - Time incurred obtaining year-end schedules for audit from N. Niranjan of E&C	0.7			A1
Kearns	Matthew R.	MRK	Senior	1/16/2007	E&C - Meeting with R. Johnson to discuss and obtain payroll analytic for year end audit	0.8			A1
Kennedy	Gareth L.	GLK	Manager	1/16/2007	Call with Peer Reviewer to organize call for Wed. with review and peer reviewer	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Review of consolidated FAS 5 summary.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Audit procedures regarding ethics line reporting.	1.4			A1
Marold	Erick W.	EWM	Senior	1/16/2007	Corporate - Prepared an agenda for the environmental meeting.	0.6			A1
Marold	Erick W.	EWM	Senior	1/16/2007	Corporate - Prepared the payroll test of transaction program and provided to J. Simpson for review.	1.6			A1
Marold	Erick W.	EWM	Senior	1/16/2007	Corporate - Prepared the year-end client assistance request for Corporate.	2.3			A1
Marold	Erick W.	EWM	Senior	1/16/2007	E&S - Travel time from Troy, MI to Kokomo, IN.	4.1			A1
Miller	Nicholas S.	NSM	Manager	1/16/2007	T&I - Meeting with M. Madak to discuss year-end fluctuations.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/16/2007	T&I - Meeting with D. Conlon to discuss inventory year end information.	1.8			A1
Miller	Nicholas S.	NSM	Manager	1/16/2007	T&I - Meeting with S. Kokic to discuss year-end impairments.	1.9			A1

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Miller	Nicholas S.	NSM	Manager	1/16/2007	T&I - Meeting with B. Kolb and G. Stevons to discuss year-end accounting issues and memos.	2.9			A1
Miller	Nicholas S.	NSM	Manager	1/16/2007	T&I - Meeting with C. Thomkins to discuss year-end tooling and fixed assets.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2007	T&I-Met with C. Tompkins regarding fixed asset account	0.7			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2007	T&I-Met with R. Burrell regarding the accounts payable account.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2007	T&I-Performed year end substantive procedures on the investment accounts.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2007	T&I-prepared investment lead sheet.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2007	T&I - prepared accounts payable lead sheet.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2007	T&I-prepared inventory lead sheet.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	1/16/2007	T&I-prepared expenses lead sheet.	2.4			A1
Pacella	Shannon M.	SMP	Manager	1/16/2007	Prepare emails to E&Y France to assist with obtaining data for JE Testing.	0.4			A1
Pikos	Matthew C.	MCP	Senior	1/16/2007	Performing year-end substantive audit procedures relating to the inventory balance at the Packard Division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/16/2007	Performing year-end substantive audit procedures on th Investment balances at the Packard Division.	4.1			A1
Pikos	Matthew C.	MCP	Senior	1/16/2007	Performing year-end substantive audit procedures on th Liabilities subject to compromise at the Packard Division.	4.3			A1
Powers	Laura	LP	Staff	1/16/2007	E&S - travel time from Ypsilanti, MI to Kokomo, IN for year end work	4.0			A1
Rothmund	Mario Valentin	MVR	Senior	1/16/2007	Drafted the AHG PBC list	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	1/16/2007	AHG - Prepared the Journal Entry review for Q4.	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/16/2007	AHG - Meeting with N. Saad, G. Halleck, & G. Anderson to find an answer to what the beginning balance of the FA crosscharge is. (Client was not able to provide a supportable answer.)	5.3			A1
Saimoua	Omar Issam	OIS	Staff	1/16/2007	E&C- Met with G. Halleck to document our understanding of some reconciliations for which review notes were received.	2.5			A1
Saimoua	Omar Issam	OIS	Staff	1/16/2007	E&C- Close review notes relating to the fixed asset process.	3.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	1/16/2007	E&C- Worked on the additions testing in fixed assets after obtaining the new selection from the client.	5.5			A1
Schwandt	Lisa N.	LNS	Staff	1/16/2007	Corporate Interim-Prepare memo for debt workpapers to explain the revolver and term loan agreement.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	1/16/2007	Corporate Interim-Updated bank confirmation schedule for bank confirmations received via mail from the banks.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	1/16/2007	Corporate YE-Meeting with G. Dean regarding Officer Expense reports.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	1/16/2007	Corporate YE-Created Officer Expense Reporting Template for the year end audit.	3.1			A1
Schwandt	Lisa N.	LNS	Staff	1/16/2007	Reformatted International Legal Documents and organized documents in the team folder.	3.2			A1
Sheckell	Steven F.	SFS	Partner	1/16/2007	Respond to Audit Committee questionnaire	2.5			A1
Sheckell	Steven F.	SFS	Partner	1/16/2007	Review corporate workpapers	3.0			A1
Sheckell	Steven F.	SFS	Partner	1/16/2007	Review legal reserve process at year-end	1.0			A1
Sheckell	Steven F.	SFS	Partner	1/16/2007	Review Audit Committee materials	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/16/2007	DPSS: Discussed PBC with R. Nedadur	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/16/2007	DPSS: Reviewed PBC's and prepared a listing to prioritize outstanding items with the client.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	1/16/2007	DPSS: Followed-up on controls testing review notes.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	1/16/2007	DPSS: Completed various AR analytics.	3.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/16/2007	DPSS: Audited AR Reserves.	3.8			A1
Simpson	Jamie	JS	Senior Manager	1/16/2007	Review of test of transaction payroll audit plan.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/16/2007	Review of T&I Interim workpapers.	2.2			A1
Simpson	Jamie	JS	Senior Manager	1/16/2007	Meetings with Thermal staff, K. Gerber and N. Miller to discuss our client assistance listing requests.	5.4			A1
Tait	Kristin M.	KMT	Staff	1/16/2007	T & I - Performed A/R substantive procedures	0.4			A1
Tait	Kristin M.	KMT	Staff	1/16/2007	T & I - Met with senior to discuss year end testing procedures	1.2			A1
Tait	Kristin M.	KMT	Staff	1/16/2007	T & I - Prepared A/R lead and testing A/R fluctuations	1.6			A1
Tait	Kristin M.	KMT	Staff	1/16/2007	T & I - Reviewed intercompany imbalance reports and testing reconciliations	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tait	Kristin M.	KMT	Staff	1/16/2007	T & I - Tested prepaid fluctuations for YE procedures	1.6			A1
Tait	Kristin M.	KMT	Staff	1/16/2007	T & I - Prepared accrued liabilities lead and testing accrual fluctuations	1.7			A1
Tait	Kristin M.	KMT	Staff	1/16/2007	T & I - Met with B. Kolb, C. Thompkins, R. Burrell, and J. Jurasek to discuss year end procedures and documentation requests.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Work on Audit Committee Self Assessment Exercise per S. Sheckell.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Answer inquiries from J. Simpson related to Delphi Budget to Actual through 1/12/2007.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Work on preparation of New Code Engagement Economics Files per J. Simpson.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Correspondence with J. Simpson and B. Hamblin regarding Delphi Mexico inventories invoice.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Correspondence with J. Simpson regarding int'l legal entity names.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Correspondence with M. Sakowski regarding Delphi Badges - Update.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Correspondence with S. Siwik regarding Delphi Request - Org Chart V2.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Coordination with team and N. Winn for Delphi Supplies needed.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Correspondence with T. Merewether and J. Simpson regarding Waivers/Consents.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Revise Undertaking document per J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Work on Audit Status Meeting (1.24.07) per S. Sheckell.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2007	Transfer T&I FD Update Meeting Agenda to new format consistent with all meetings per N. Miller.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	1/17/2007	E&S - Discussion with C. Riedl regarding open items in disposals	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/17/2007	E&S - Review disposal requests for fixed assets	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/17/2007	E&S - Review disposal fixed asset documents	1.8			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	Discussion with A. Krabill regarding off-site inventory & officer expense testing.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	Corporate YE - Call with G. Dean to coordinate officer expense testing procedures.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	DPSS YE - Discussion with C. Anderson regarding XM confirmation.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	DPSS YE - Met with R. Nedadur to discuss Q4 closing process.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	DPSS YE - Reviewed Cuneo reserve analysis with J. Harbaugh.	0.5			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	DPSS YE - Met with K. Wallace to discuss inventory rollforward.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	DPSS YE - Met with A. Flowers to discuss E&O/LCM Q4 changes.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	DPSS YE - Review of PwC year-end control testing documentation	1.6			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	DPSS YE - Review of inventory workpapers	2.4			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	E&S YE - Status update call with E. Marold	0.3			A1
Boehm	Michael J.	MJB	Manager	1/17/2007	E&S YE - Status update call with A. Krabill and E. Marold	0.4			A1
Craig	Tashawna N.	TNC	Staff	1/17/2007	Saginaw - Performed Year End testing of Revenue and Expenses	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/17/2007	Saginaw - Performed Year End testing of Prepaid	3.2			A1
Craig	Tashawna N.	TNC	Staff	1/17/2007	Saginaw - Performed Year End testing of Accounts Payable	4.6			A1
Ford	David Hampton	DHF	Staff	1/17/2007	Packard: Performed substantive audit procedures on legal reserve.	2.3			A1
Ford	David Hampton	DHF	Staff	1/17/2007	Packard: Performed substantive audit procedures on the property tax accrual.	2.7			A1
Ford	David Hampton	DHF	Staff	1/17/2007	Packard: Performed fixed asset worksteps by tying rollforward into schedules, obtaining reconciliations, inquiring about the status of impairment testing and reviewing changes.	2.8			A1
Gerber	Katherine A.	KAA	Senior	1/17/2007	T&I - Discuss China reserve with D. Greenbury	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/17/2007	T&I - Meeting with C. Tompkins to discuss accrued freight	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	1/17/2007	T&I - Review Q4 journal entry file and discuss procedures to be performed with staff	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/17/2007	T&I - Review interim inventory cleared review notes	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/17/2007	T&I - Answer questions from staff regarding year-end audit procedures	3.6			A1
Harbaugh	James M.	JMH	Senior	1/17/2007	ACS - Reconciling AP detail to division level	2.2			A1
Harbaugh	James M.	JMH	Senior	1/17/2007	DPSS - Updating M. Boehm on status of additional procedures to be performed.	1.2			A1
Harbaugh	James M.	JMH	Senior	1/17/2007	DPSS - Performing inventory testing procedures	3.1			A1
Harbaugh	James M.	JMH	Senior	1/17/2007	DPSS - Performing Inventory reserve testing procedures.	4.4			A1
Henning	Jeffrey M.	JMH	Partner	1/17/2007	Conf. call with M. Hatzfeld re: specific Saginaw year end matters	1.1			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: discussed results of testing of the accounts receivable reserve with M. Pikos.	0.4			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: discussed warranty reserve procedures with M. Pikos.	0.4			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: discussion with D. Vogel to determine status of requests made to obtain support needed for testing of accounts receivable.	0.4			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: meeting with L. Jones to go over follow-up questions relating to review of the accounts receivable allowance.	0.6			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: meeting with L. Jones to go over judgmental reserves for Q4.	0.6			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: began substantive procedures on the intercompany elimination process.	1.6			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: began substantive procedures for the year end testing of the warranty reserve.	3.2			A1
Horner	Kevin John	KJH	Staff	1/17/2007	Packard YE: worked on substantive procedures for testing of the accounts receivable allowance as of 12/31/06.	3.9			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Review information received on prepaid assets and develop further worksteps to be performed by Staff.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Explain Intercompany accounts work program to S. Craig and review information received on this topic.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Review received information on loans granted to troubled suppliers and develop further work program to be executed by Staff.	0.6			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Review information received on investments and develop further work to be performed by Staff.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - discussion with B. Krausneck and F. Barkus from Saginaw regarding a file providing information for quantities purchased from vendors in 2006.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - travel time from Rochester Hills, MI to Delphi's Saginaw location	0.8			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Review list of critical SAP reports tested by company and provide feedback to corporate audit team.	0.9			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Review information received on employee cost analytics and develop further steps to be performed by Staff.	1.3			A1
Imberger	Guido	GI	Senior Manager	1/17/2007	Saginaw - Discuss physical inventory and control procedures performed by Delphi with S. Libbin.	1.8			A1
Kearns	Matthew R.	MRK	Senior	1/17/2007	E&C - Meeting with M. Hatzfeld to go over interim testing of accrual balances	3.6			A1
Kearns	Matthew R.	MRK	Senior	1/17/2007	E&C - Preparing an analysis of consigned inventory by plant for E&C and AHG	3.3			A1
Kearns	Matthew R.	MRK	Senior	1/17/2007	E&C - Reviewing mgmt's testing of tooling balances	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Review of consolidated FAS 5 summary.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Audit procedures regarding ethics line reporting.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	E&S status update with E. Marold and M. Boehm.	0.8			A1
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Updated client assistance request to reflect items received.	0.4			A1
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Discussion with D. Weir (PwC Manager) to obtain an understanding of the round two testing of controls.	1.1			A1
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Meeting with C. Riedl and M. Wilkes to go over client assistance requests and status of items.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Meeting with K. Bellis to obtain documents prepared for E&Y.	1.6			A1
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Worked with L. Powers to review the inventory audit procedures assigned to her to complete.	1.6			A1
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Performed audit procedures for the investment accounts, including KDAC.	2.9			A1
Miller	Nicholas S.	NSM	Manager	1/17/2007	Corporate - Review of derivatives with A. Ranney.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/17/2007	Corporate - Review of corporate PBC listing.	2.1			A1
Miller	Nicholas S.	NSM	Manager	1/17/2007	Corporate - Review of derivatives work.	2.3			A1
Miller	Nicholas S.	NSM	Manager	1/17/2007	Corporate - Review of KDAC accounting and communicating audit procedures to the divisions.	2.7			A1
Miller	Nicholas S.	NSM	Manager	1/17/2007	T&I - Meeting with D. Greenbury to discuss year-end matters.	1.0			A1
Miller	Nicholas S.	NSM	Manager	1/17/2007	T&I - Review of tooling workpapers.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	1/17/2007	T&I-Performed year end substantive procedures on investments.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	1/17/2007	T&I- prepared expenses lead sheet.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	1/17/2007	T&I-Performed year end substantive procedures on accounts payable.	4.1			A1
Nicol	Jeremy M.	JMN	Staff	1/17/2007	T&I-Obtained explanations for 4th quarter journal entries.	4.4			A1
Odomirok	Kathleen C.	KCO	Senior Manager	1/17/2007	Review of worker's compensation actuarial review memorandum.	0.2			A1
Patel	Sejal	SP	Intern	1/17/2007	Reviewing electronic work paper in AWS to review signoff for Packard Division	1.3			A1
Patel	Sejal	SP	Intern	1/17/2007	Packard - Testing the clerical accuracy of intercompany balancing accounts	2.7			A1
Pikos	Matthew C.	MCP	Senior	1/17/2007	Performing year-end substantive audit procedures on th Liabilities subject to compromise at the Packard Division.	0.2			A1
Pikos	Matthew C.	MCP	Senior	1/17/2007	Performing year-end substantive audit procedures relating to the inventory balance at the Packard Division.	2.1			A1
Pikos	Matthew C.	MCP	Senior	1/17/2007	Performing year-end substantive audit procedures on th Investment balances at the Packard Division.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/17/2007	Performing year-end substantive audit procedures on th Inventory Reserve balance for the Packard Division.	3.9			A1
Powers	Laura	LP	Staff	1/17/2007	DPSS - call w/ M. Boehm planning for cycle counts	0.1			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing inventory variances testing	0.1			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing testing for comparing inventory balances	0.1			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing activity 7 elimination of intercompany profit	0.2			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing and receiving explanation from E. Marold of inventory recs testing	0.3			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing mgt's testing of submission of allied gp%	0.3			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - testing of elimination of intercompany profit	0.3			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - receiving and reviewing explanation of independent testing of division submissions to HQ for elimination of intercompany profit testing	0.4			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing documentation received from PBC meeting for AR, AP, and intercompany	0.4			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - sorting balance sheet accounts to assist w/ updated PBC listing	0.4			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - obtaining remaining documentation from K. Price for AP, AR, and intercompany	0.5			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing inventory recs	0.5			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - preparing folders and organizing material received from AP, AR, and intercompany	0.7			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - testing comparison of inventory balances	0.9			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - creating the inventory rec. lead sheet	1.0			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - meeting w/ K. Bellis, K. Price, G. Pham, and E. Marold in regards to PBC for Accounts Payable, Accounts Receivable, and Intercompany	1.0			A1
Powers	Laura	LP	Staff	1/17/2007	E&S - independently testing division submissions to HQ for elimination of intercompany profit	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Powers	Laura	LP	Staff	1/17/2007	E&S - reviewing mgt's testing of division submissions to HQ for elimination of intercompany profit testing	1.1			A1
Ranney	Amber C.	ACR	Senior	1/17/2007	Corporate Interim-Walking through the status of Derivative audit procedures with N. Miller	1.2			A1
Ranney	Amber C.	ACR	Senior	1/17/2007	Corporate Interim-Performing audit procedures over testing of pension participant data.	6.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/17/2007	Finalized the AHG review of the interim workpapers	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/17/2007	AHG - Meeting with the client to walk through the year-end PBC list and explaining our audit approach.	3.9			A1
Rothmund	Mario Valentin	MVR	Senior	1/17/2007	E&C - Attended a meeting with C. Bush to walk through the open items list for the year-end workplan.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	1/17/2007	E&C- Obtained the accumulated fixed asset reconciliations and reconciled to the roll forward	4.4			A1
Saimoua	Omar Issam	OIS	Staff	1/17/2007	E&C- Performed audit program work steps related to the fixed asset additions.	5.6			A1
Sheckell	Steven F.	SFS	Partner	1/17/2007	Respond to Audit Committee questionnaire	0.5			A1
Sheckell	Steven F.	SFS	Partner	1/17/2007	Review corporate workpapers	7.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/17/2007	ACS: Obtain workpapers from corporate.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/17/2007	ACS: Prepared for meeting with SOX manager at Corp.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/17/2007	DPSS: Made inquiries of client - worked on several analytics.	2.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/17/2007	DPSS: Followed-up with R. Nedadur regarding open items.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/17/2007	DPSS: Discussed AWS steps with E&Y team.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/17/2007	DPSS: Completed AP worksteps.	3.4			A1
Simpson	Jamie	JS	Senior Manager	1/17/2007	Discussion with G. Kennedy regarding worker's comp valuation review.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/17/2007	Meeting with J. DeMarco and A. Ranney to discuss SERP plan and participant data testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/17/2007	Discussion with A. Ranney regarding testing strategy for participant data testing selections from Fidelity file.	1.3			A1
Simpson	Jamie	JS	Senior Manager	1/17/2007	Preparation of consents/waivers/undertakings for D. Sherbin.	2.3			A1

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Simpson	Jamie	JS	Senior Manager	1/17/2007	Discussion with S. Shekell and A. Ranney regarding AR testing for year-end.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/17/2007	Review of engagement economics analysis for updated ERP.	1.6			A1
Simpson	Jamie	JS	Senior Manager	1/17/2007	Review of Thermal agenda for meeting with S. Harris.	0.7			A1
Tait	Kristin M.	KMT	Staff	1/17/2007	T & I - Tested freight accrual for interim procedures	3.8			A1
Tait	Kristin M.	KMT	Staff	1/17/2007	T & I - Met with D. Conlon to discuss freight accrual	0.9			A1
Tait	Kristin M.	KMT	Staff	1/17/2007	T & I - Obtained and tested AHG transfer reconciliation	1.8			A1
Tait	Kristin M.	KMT	Staff	1/17/2007	T & I - Obtained and tested accrued liabilities reconciliations	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Coordination of SharePoint details and access with EDS and A. Krabill.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Preparation of email to team regarding Delphi - New Engagement Code for 12/31/06 Audit - Busy Season.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with B. Hamblin regarding New Delphi Audit Code.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with J. Simpson and S. Shekell regarding new engagement code/engagement economics.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with T. Merewether regarding waiver/consents - names of international E&Y firms.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Update Consents/waivers- list of legal subs document per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with S. Shekell regarding use of electronic calendar related to Delphi meetings.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with M. Sakowski and M. Hatzfeld regarding Delphi Badge - Update.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Correspondence with S. Siwik regarding Delphi Org Chart v3.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Provide documents to S. Sheckell per the request of J. Simpson (Undertaking and consents/waivers, engagement economics schedules, etc.).	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Coordination of new badge for L. DeMers with M. Sakowski.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Update 2006 AC self assessment survey per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/18/2007	Update Audit Status Meeting deck per S. Sheckell.	1.3			A1
Barwin	Kristen N.	KNB	Staff	1/18/2007	E&S - Discussion with L. Estrella regarding disposal requests	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/18/2007	E&S - Prepare selections for fixed asset addition testing to observe purchase orders.	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/18/2007	E&S - Document fixed asset disposals	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/18/2007	E&S - Agree fixed asset rollforward to General Ledger	1.4			A1
Barwin	Kristen N.	KNB	Staff	1/18/2007	E&S - Obtain inventory reports to tie to the test counts observed.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS Interim - Review of accrual workpapers and clearing of interim review notes in area.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Discussed approach to XM subsidy receivable with E.R. Simpson	0.3			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Cleared A. Krabill's review notes related to AR Reserve	0.8			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Preparation of memo to outline procedures performed for XM subsidy receivable at interim and year-end.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Assisted in preparation of analysis related to sales assumption in years 16 and beyond for service inventory.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Review of Plainfield E&O workpapers	1.1			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Review of inventory substantive workpapers.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Review of year-end allowance for doubtful account workpapers	1.7			A1
Boehm	Michael J.	MJB	Manager	1/18/2007	Retrieved workpapers from Troy HQ for DPSS team.	0.3			A1
Craig	Tashawna N.	TNC	Staff	1/18/2007	Saginaw - Met with L.Irrer to discuss Accounts Payable year end testing	0.3			A1
Craig	Tashawna N.	TNC	Staff	1/18/2007	Saginaw - Performed Year End testing of Accounts Payable	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/18/2007	Saginaw - Met with D. Benway to discuss Intercompany year end testing	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/18/2007	Saginaw - Performed Year End testing of Inventory	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/18/2007	Saginaw - Performed Year End testing of Intercompany	2.6			A1
Craig	Tashawna N.	TNC	Staff	1/18/2007	Saginaw - Performed Year End testing of Prepaid	4.1			A1
DeMers	Laurie A.	LAD	Senior Manager	1/18/2007	Review timetable and Delphi emails related to YE work.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	1/18/2007	Meeting with J. Erickson and J. Hegelmann regarding return to provision workpapers, tax process, etc.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	1/18/2007	Meet with J. Hegelman to discuss approach to audit return to provision.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	1/18/2007	Review return to provision workpapers.	2.5			A1
DeMers	Laurie A.	LAD	Senior Manager	1/18/2007	Discussion with J. Hegelmann regarding review return to provision workpapers.	0.9			A1
Ford	David Hampton	DHF	Staff	1/18/2007	Packard: Performed substantive audit procedures on legal reserve.	3.1			A1
Ford	David Hampton	DHF	Staff	1/18/2007	Packard: Performed substantive audit procedures on the accounts payable areas.	3.4			A1
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Review Inventory In-Transit for the division and discuss procedures to be performed	0.1			A1
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Discuss investment procedures to be performed for year-end	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Discuss tooling review notes with N. Miller	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Review inter-company balances with DPSS	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Discuss E&O and shrink reserve interim testing with J. Henning and J. Simpson.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Review year-end tooling rollforward	1.2			A1
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Answer questions from staff regarding year-end audit procedures	2.1			A1
Harbaugh	James M.	JMH	Senior	1/18/2007	ACS - Determining internal control documentation to be received from ACS	2.1			A1
Harbaugh	James M.	JMH	Senior	1/18/2007	DPSS - Meeting with R. Nedadur to obtain open requests	1.1			A1
Harbaugh	James M.	JMH	Senior	1/18/2007	DPSS - Addressing questions from E. Simpson	1.2			A1
Harbaugh	James M.	JMH	Senior	1/18/2007	DPSS - Discussion with A. Krabill and M. Boehm related to Inventory reserve testing	2.3			A1
Harbaugh	James M.	JMH	Senior	1/18/2007	DPSS - Performing Inventory reserve procedures	6.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/18/2007	YE - Provision to return - prepare copies of client workpapers from client binder	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/18/2007	YE - Provision to return - work on tie out of per return column on client work paper to tax return	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/18/2007	YE -Provision to Return - workthrough Medicare subsidy adjustment with L. DeMers on provision to return workpaper	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/18/2007	YE - Provision to Return - Meet with J. Erickson and T. Tamer and L DeMers for overview discussion on provision to return workpapers	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	1/18/2007	YE - Provision to Return - work on tie out of 2005 provision numbers to prior year provision workpapers	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/18/2007	YE - provision to return - work on documenting work papers for current year review of provision to return calculation	3.2			A1
Henning	Jeffrey M.	JMH	Partner	1/18/2007	Status discussion with D. Greenbury and S. Harris re: Thermal division audit results	0.9			A1
Henning	Jeffrey M.	JMH	Partner	1/18/2007	Review year end and interim audit workpapers - Thermal and Interiors division	4.1			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: Received schedule showing daily sales for each day during the last 2 weeks of December and first week of January from C. High.	0.2			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: gave instructions to S. Patel to complete footing of the allied imbalance report for December.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: obtained listing of credit memos for January from D. Vogel.	0.2			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: spoke with M. Pikos regarding in-transit inventory testing procedures.	0.2			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: discussed accruals testing and which accounts we need to obtain reconciliations for with M. Pikos.	0.3			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: meeting with L. Jones to discuss follow-up questions relating to review of the warranty reserve analysis.	0.4			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: meeting with G. Naylor to discuss new pricing reserves included in the Q4 accounts receivable reserve analysis.	0.9			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: worked on tie out of in-transit inventory calculation for the Germany amount booked in December.	1.2			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: meeting with N. Leach to go through in-transit inventory calculations for amounts that met our scope.	1.4			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: finished year end substantive procedures for warranty reserve.	1.9			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: completed tie out and substantive procedures for the accounts receivable reserve.	2.1			A1
Horner	Kevin John	KJH	Staff	1/18/2007	Packard YE: worked on tie out of in-transit inventory support for Guangzhou and Shanghai in-transit amounts that were booked in December.	2.2			A1
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Discuss status of received information with E Krausneck.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Review supporting documents provided regarding inventory in transit from intercompany entities.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Prepare a workplan on Expenses and Revenues for Staffs to execute.	0.8			A1
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - travel time from Rochester Hills, MI to Delphi's Saginaw location	0.8			A1
Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Discuss with J. Nicholes, S. Wieschniewski and B. Krausneck the general procedures relating to vendor P.O. in order to test PO for the most important Vendors.	1.3			A1

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Imberger	Guido	GI	Senior Manager	1/18/2007	Saginaw - Review AR reconciliation as of 12/31/2006 regarding transfer of service business from Saginaw to DPSS.	1.6			A1
Kearns	Matthew R.	MRK	Senior	1/18/2007	E&C - Obtaining year-end schedules for audit from N. Niranjana of E&C	0.6			A1
Kearns	Matthew R.	MRK	Senior	1/18/2007	E&C - Meeting with J. Brooks to discuss year-end PBC status	0.9			A1
Kearns	Matthew R.	MRK	Senior	1/18/2007	E&C - Reviewing mgmt's testing of tooling balances	2.2			A1
Kearns	Matthew R.	MRK	Senior	1/18/2007	E&C - Reviewing mgmt's rollforward control testing	2.3			A1
Kearns	Matthew R.	MRK	Senior	1/18/2007	E&C - Time incurred auditing year-end warranty balances	4.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2007	Audit procedures regarding ethics line reporting.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2007	Review of final Q4 accounting memos for DPSS.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2007	Review of DPSS workpapers.	5.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2007	E&S status update with E. Marold and M. Boehm.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2007	Drafting of a legal letter template for the consolidated audit and foreign statutory audits.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2007	Correspondence with E&Y international teams regarding the legal matters summary.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/18/2007	Research and correspondence with E&Y France regarding capitalized research and development costs in France.	1.2			A1
Marold	Erick W.	EWM	Senior	1/18/2007	E&S - Update call with M. Boehm and A. Krabill.	0.7			A1
Marold	Erick W.	EWM	Senior	1/18/2007	E&S - Performed year-end substantive procedures for the warranty reserves.	2.8			A1
Marold	Erick W.	EWM	Senior	1/18/2007	International - Coordinated the authorization and use of the Delphi SharePoint site to allow international locations to post their journal entry detail.	1.6			A1
Miller	Nicholas S.	NSM	Manager	1/18/2007	Packard - Travel time to Warren, OH from Troy, MI to work on year-end procedures.	3.0			A1
Miller	Nicholas S.	NSM	Manager	1/18/2007	T&I - Preparing J. Nicol for work on the fixed asset rollforwards.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	1/18/2007	T&I - Meeting with S. Harris, D. Greenbury, J. Henning and J. Simpson for year-end update.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/18/2007	T&I - Preparation for meeting with new FD.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/18/2007	T&I - Review of interim fixed asset workpapers.	1.3			A1
Miller	Nicholas S.	NSM	Manager	1/18/2007	T&I - Meeting with C. Thomkins to discuss open items from interim fixed assets.	1.4			A1
Miller	Nicholas S.	NSM	Manager	1/18/2007	T&I - Review of LCM reserve workpapers	3.5			A1
Nicol	Jeremy M.	JMN	Staff	1/18/2007	T&I-Met with G. Stevons regarding the investment account.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	1/18/2007	T&I-Performed year end substantive procedures for the investment accounts.	3.7			A1
Nicol	Jeremy M.	JMN	Staff	1/18/2007	T&I-Performed substantive procedures on accounts payable.	4.2			A1
Patel	Sejal	SP	Intern	1/18/2007	Reviewing work papers to review sign-off for Packard Division	1.9			A1
Patel	Sejal	SP	Intern	1/18/2007	Performed substantive test on year end payroll for Packard division	2.4			A1
Pikos	Matthew C.	MCP	Senior	1/18/2007	Performing year-end substantive audit procedures relating to the inventory balance at the Packard Division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/18/2007	Performing year-end substantive audit procedures on th Liabilities subject to compromise at the Packard Division.	2.9			A1
Pikos	Matthew C.	MCP	Senior	1/18/2007	Performing year-end substantive audit procedures on th Inventory Reserve balance for the Packard Division.	3.1			A1
Powers	Laura	LP	Staff	1/18/2007	E&S - preparing copies of inventory recs.	0.6			A1
Powers	Laura	LP	Staff	1/18/2007	E&S - testing and documenting inventory recs.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/18/2007	Tied-out fixed asset crosscharge to AHG workpaper - made final conclusion on the beginning balance of the FA as of 1/1/2006.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/18/2007	E&C - Review of inventory workpapers with M. Hatzfeld.	3.3			A1
Rothmund	Mario Valentin	MVR	Senior	1/18/2007	E&C - Changes to current workpapers based on review notes provided by M. Hatzfeld.	4.9			A1
Sheckell	Steven F.	SFS	Partner	1/18/2007	Review corporate workpapers	4.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/18/2007	ACS: Discussed JX AP balance with D. Langford	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/18/2007	ACS: Met with SOX manager regarding risk and control matrix for ACS	0.9			A1

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Simpson	Emma-Rose S.	ESS	Staff	1/18/2007	ACS: Reviewed accrual reconciliations.	4.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/18/2007	DPSS: Prepared detailed open items list.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/18/2007	DPSS: Obtained and reviewed XM shipments recon and detail.	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	1/18/2007	DPSS: Reviewed reserve schedules for clerical accuracy	2.4			A1
Simpson	Jamie	JS	Senior Manager	1/18/2007	Discussion with H. Aquino regarding new engagement code.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/18/2007	Discussion with J. Henning regarding equity investment at Thermal.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/18/2007	Discussion with N. Miller and J. Henning regarding agenda for meeting with S. Harris to discuss Thermal audit status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/18/2007	Review of Thermal interim workpapers.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/18/2007	Meeting with S. Harris, D. Greenbury, N. Miller and J. Henning to discuss audit status of T&I.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/18/2007	Review of AR reserve interim workpapers at Thermal.	2.3			A1
Simpson	Jamie	JS	Senior Manager	1/18/2007	Review of Thermal interim inventory workpapers.	2.7			A1
Tait	Kristin M.	KMT	Staff	1/18/2007	T & I - Performed substantive procedures regarding liabilities subject to compromise	0.4			A1
Tait	Kristin M.	KMT	Staff	1/18/2007	T & I - Tested freight accrual for interim procedures	1.2			A1
Tait	Kristin M.	KMT	Staff	1/18/2007	T & I - Met with B. Kolb to discuss liabilities subject to compromise and sales procedures	0.6			A1
Tait	Kristin M.	KMT	Staff	1/18/2007	T & I - Obtained and tested accrued liabilities reconciliations	0.9			A1
Tait	Kristin M.	KMT	Staff	1/18/2007	T & I - Performed A/R substantive procedures	1.2			A1
Tait	Kristin M.	KMT	Staff	1/18/2007	T & I - Performed Intercompany YE substantive procedures	2.2			A1
Tait	Kristin M.	KMT	Staff	1/18/2007	T & I - Reviewed intercompany imbalance reports and testing reconciliations	3.8			A1
Tosto	Cathy I.	CIT	Partner	1/18/2007	Discuss schedule with L. DeMers and D. Kelley	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Correspondence with C. Failer regarding 2007 staffing.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Work on 2007 staffing model.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Coordination of obtaining 15 Key Controls presentation per M. Hatzfeld.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Correspondence with M. Sakowski regarding E&Y New MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Correspondence with M. Sakowski regarding new contact information for team members.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Correspondence with S. Sheckell, A. Menth and T. Manire regarding Updated: Audit and Legal Issues meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Revise consent and undertaking per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Research and locate InSights document regarding the CEO Perspective on the Audit Committee per S. Sheckell.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Update Audit Status Meeting deck per S. Sheckell.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2007	Assist K. Barber with DGL password issues.	0.9			A1
Barwin	Kristen N.	KNB	Staff	1/19/2007	E&S - Meet with E. Marold, A. Krabill, M. Boehm, R. Hofmann, M. Wilkes, and M. McWhorter to discuss the status of open items	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/19/2007	E&S - Create depreciation reasonableness spreadsheet	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/19/2007	E&S - Obtain and organize all documentation related to Mexico inventories	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/19/2007	E&S - Tie out fixed asset rollforward	2.6			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Coordinated meeting to discuss XM accounting with C. Anderson.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Discussed accrual review notes with J. Harbaugh.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Discussed year-end warranty procedures with E.R. Simpson.	0.3			A1

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Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Assisted S. Shekell in review of substantive workpapers.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Reviewed and revised AR reserve lead schedule and analytics	0.6			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Discussed assumptions of Cuneo E&O reserve with A. Krabill and J. Harbaugh.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Review of Best Buy and Circuit City rebate agreements.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Reviewed XM agreements with S. Shekell.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Review of AR year-end workpapers	1.3			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	DPSS YE - Prepared memorandum summarizing Cuneo inventory procedures.	1.7			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	E&S YE - Status update call with E. Marold	0.4			A1
Boehm	Michael J.	MJB	Manager	1/19/2007	E&S YE - Open items status conference call with M. Wilkes, R. Hofmann and M. McWhorter.	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Met with L. Briggs to discuss Intercompany year end testing	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Met with L. Briggs to discuss Intransit Inventory year end testing	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Performed Year End testing of Accounts Payable	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Met with L.Irrer to discuss Accounts Payable year end testing	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Performed Year End testing of Intercompany	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Performed Year End testing of Inventory	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Performed Year End testing of Prepaid	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/19/2007	Saginaw - Performed Year End testing of Revenue and Expenses	2.6			A1
DeMers	Laurie A.	LAD	Senior Manager	1/19/2007	Review and respond to client emails regarding return to provision.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	1/19/2007	Meeting with J. Erickson, T. Tamer and J. Hegelmann to discuss material return to provision adjustments..	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	1/19/2007	Review and document return to provision workpaper review, description of each material return to provision adjustment.	4.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	1/19/2007	Packard: Performed substantive audit procedures on the property tax accrual.	2.1			A1
Ford	David Hampton	DHF	Staff	1/19/2007	Packard: Performed fixed asset worksteps by tying rollforward into schedules, obtaining reconciliations, inquiring about the status of impairment testing and reviewing changes.	2.8			A1
Harbaugh	James M.	JMH	Senior	1/19/2007	DPSS - Documenting memo for Inventory Reserves testing	2.1			A1
Harbaugh	James M.	JMH	Senior	1/19/2007	DPSS - Completing documentation related to Inventory Reserves testing	3.1			A1
Harbaugh	James M.	JMH	Senior	1/19/2007	DPSS - Clearing review notes from AR confirmation testing.	4.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/19/2007	YE - Preparation of e-mail to S. Ferguson, K. Keown, and E. Trumball regarding details of new charge code	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/19/2007	YE - Review e-mail from H. Aquino re: new billing charge code	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/19/2007	YE - Provision to Return -meet with J. Erickson of Delphi to return client provision to return original documents	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	1/19/2007	YE - Meet with J. Erickson, T. Tamer, and L DeMers re: discuss select items on the provision to return reconciliation	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/19/2007	YE - Provision to Return - work on understanding and documenting provision to return	6.4			A1
Horner	Kevin John	KJH	Staff	1/19/2007	Packard YE: meeting with N. Miller to discuss status of testing performed so far.	0.6			A1
Horner	Kevin John	KJH	Staff	1/19/2007	Packard YE: meeting with C. High to go over December allied imbalance report.	0.8			A1
Horner	Kevin John	KJH	Staff	1/19/2007	Packard YE: meeting with N. Leach to go through follow-up questions relating to in-transit inventory calculations.	0.9			A1
Horner	Kevin John	KJH	Staff	1/19/2007	Packard YE: completed tie out of supporting documentation for the in-transit inventory balances that met our scope in conjunction with our intercompany testing.	2.3			A1
Horner	Kevin John	KJH	Staff	1/19/2007	Packard YE: worked on the testing of the allied imbalance report and worked on substantive procedures for intercompany balances.	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Discussion with B. Krausneck regarding status of information requested and received to date.	0.4			A1
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Discussion and select a sample of significant PO's to Review based on audit work program.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Discuss with L. Irrer the Dacor error incurred as of 12/05 and reversed in January 2006.	0.8			A1
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - travel time from Rochester Hills, MI to Delphi's Saginaw location	0.8			A1
Imberger	Guido	GI	Senior Manager	1/19/2007	Saginaw - Discussion with R. Maciola and B. Krausnec regarding available analytical reviews for Steering Division worldwide and TB 00132.	1.1			A1
Kearns	Matthew R.	MRK	Senior	1/19/2007	E&C - Meeting with PwC to discuss status of rollforward/round 2 testing of controls	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/19/2007	E&C - Assisting E&Y staff members with fixed asset year-end testing procedures	1.2			A1
Kearns	Matthew R.	MRK	Senior	1/19/2007	E&C - Working on preparing Villeron restructuring accrual package together for E&Y France	2.6			A1
Kearns	Matthew R.	MRK	Senior	1/19/2007	E&C - Preparing journal entry testing for substantive procedures	3.6			A1
Kennedy	Gareth L.	GLK	Manager	1/19/2007	Call with S. Sheckell and J. Simpson to discuss bond model for worker's compensation and adverse case reserve development	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/19/2007	Review of DPSS workpapers.	4.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/19/2007	E&S status update with E. Marold and M. Boehm.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/19/2007	Drafting of legal letter template for the consolidated audit and foreign statutory audits.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/19/2007	Meeting with M. McGuire and J. Montgomery to discuss the process for obtaining internal legal letters for international locations statutory audits and our process for litigation confirmation for the consolidated audit.	2.0			A1
Marold	Erick W.	EWM	Senior	1/19/2007	E&S - Discussed process with L. Powers of how to agree the observed inventory quantities into the final perpetual.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	1/19/2007	E&S - Update call with E&S managers regarding status of year-end audit.	1.2			A1
Marold	Erick W.	EWM	Senior	1/19/2007	E&S - Agreed inventory observation detail into final perpetual based on guidance from N. Miller.	2.3			A1
Miller	Nicholas S.	NSM	Manager	1/19/2007	Packard - Meeting with F. Nance to discuss rollforward testing.	0.4			A1
Miller	Nicholas S.	NSM	Manager	1/19/2007	Packard - Meeting with J. Lowry to go over tooling amortization.	0.4			A1
Miller	Nicholas S.	NSM	Manager	1/19/2007	Packard - Review of interim AP testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/19/2007	Packard - Meeting with C. Zerull to discuss year-end matters.	2.6			A1
Miller	Nicholas S.	NSM	Manager	1/19/2007	Packard - Meeting with T. Taylor from PwC to walkthrough tooling and fixed asset testing.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	1/19/2007	T&I-Met with R. Burrell regarding accounts payable.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	1/19/2007	T&I-Performed year end substantive procedures on accounts payable.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	1/19/2007	T&I-Created fixed asset rollforward for interim to year end (1230).	2.4			A1
Nicol	Jeremy M.	JMN	Staff	1/19/2007	T&I-Prepared fixed asset rollforward for interim to year end.	3.4			A1
Patel	Sejal	SP	Intern	1/19/2007	Packard - Preparation of Shipping cutoff statements	2.1			A1
Patel	Sejal	SP	Intern	1/19/2007	Packard - Travel time from Warren, Ohio to Troy, Michigan.	3.9			A1
Pikos	Matthew C.	MCP	Senior	1/19/2007	Packard - Prepared a listing of open items.	0.7			A1
Pikos	Matthew C.	MCP	Senior	1/19/2007	Performing year-end substantive audit procedures on th Investment balances at the Packard Division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/19/2007	Performing year-end substantive audit procedures on th Liabilities subject to compromise at the Packard Division.	2.1			A1
Pikos	Matthew C.	MCP	Senior	1/19/2007	Performing year-end substantive audit procedures on th Inventory Reserve balance for the Packard Division.	2.3			A1
Pikos	Matthew C.	MCP	Senior	1/19/2007	Performing year-end substantive audit procedures relating to the inventory balance at the Packard Division.	2.4			A1
Powers	Laura	LP	Staff	1/19/2007	E&S - preparing copies of inventory recs	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Powers	Laura	LP	Staff	1/19/2007	E&S - receiving explanation of how to agree physical inventory test counts into subledger from E. Marold and beginning testing	0.9			A1
Powers	Laura	LP	Staff	1/19/2007	E&S - agreeing physical inventory test counts into subledger	1.0			A1
Powers	Laura	LP	Staff	1/19/2007	E&S - reviewing open steps under activity 7 and obtaining PwC testing of controls and photocopying their documentation	1.2			A1
Powers	Laura	LP	Staff	1/19/2007	E&S - testing and documenting inventory recs	2.5			A1
Rothmund	Mario Valentin	MVR	Senior	1/19/2007	E&C - Started clearing inventory review notes	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/19/2007	E&C - Review of inventory workpapers with M. Hatzfeld.	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/19/2007	E&C - Changes to current workpapers based on review notes provided by M. Hatzfeld.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	1/19/2007	E&C- Performed our selection of the fixed asset additions for year end.	3.4			A1
Saimoua	Omar Issam	OIS	Staff	1/19/2007	E&C- Prepared workpapers for Manager walkthrough	3.6			A1
Schwandt	Lisa N.	LNS	Staff	1/19/2007	Corporate Interim-Called banks for bank confirmation status (faxed documents and received documents to update the bank confirmation schedule).	7.5			A1
Schwandt	Lisa N.	LNS	Staff	1/19/2007	Corporate YE-Retrieved documents for necessary authorization, and faxed them to the appropriate personnel.	1.5			A1
Sheckell	Steven F.	SFS	Partner	1/19/2007	Review corporate workpapers	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/19/2007	Review DPSS workpapers	4.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/19/2007	DPSS: Made sales cut-off samples and discussed with client - subsequently obtained a more appropriate sample selection.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/19/2007	DPSS: Reviewed LSC and revenue and expense PBC and discussed with E&Y Team.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	1/19/2007	DPSS: Clerically tested XM rollforward schedule	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/19/2007	DPSS: Reviewed warranty accrual workpapers	3.1			A1
Simpson	Jamie	JS	Senior Manager	1/19/2007	Preparation of email to D. Sherbin regarding consents/waivers and GIS.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/19/2007	Meeting with A. Ranney, R. Reimink, and B. Murray to discuss OPEB and FAS 112 participant data testing.	1.6			A1

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Simpson	Jamie	JS	Senior Manager	1/19/2007	Discussion with A. Ranney regarding pension testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/19/2007	Discussion with H. Aquino regarding proxy fee disclosures and other fee matters.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/19/2007	Discussion with M. Hatzfeld regarding internal controls 15 key controls.	0.4			A1
Stille	Mark Jacob	MJS	Senior	1/19/2007	Follow-up with M. Reprogle regrinding change listings for databases for Treasury applications.	0.3			A1
Stille	Mark Jacob	MJS	Senior	1/19/2007	Follow-up with E. Rowe regarding members of groups with Administrator rights on Treasury applications Operating Systems.	0.7			A1
Tait	Kristin M.	KMT	Staff	1/19/2007	T & I - Met with C. Tompkin to discuss the freight accrual calculation	0.6			A1
Tait	Kristin M.	KMT	Staff	1/19/2007	T & I - Tested freight accrual for interim procedures	3.2			A1
Tait	Kristin M.	KMT	Staff	1/19/2007	T & I - Met with R. Burrel to discuss Material In-Transit Inventory	1.1			A1
Tait	Kristin M.	KMT	Staff	1/19/2007	T & I - Obtained and tested accrued liabilities reconciliations	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/20/2007	Correspondence with A. Krabill regarding team contact list and other engagement matters.	0.2			A1
Barwin	Kristen N.	KNB	Staff	1/20/2007	E&S - Tie out fixed asset rollforward	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/20/2007	E&S - Clear review notes regarding revenue from E. Marold	2.2			A1
Barwin	Kristen N.	KNB	Staff	1/20/2007	E&S - Create fixed asset depreciation worksheet	2.6			A1
Barwin	Kristen N.	KNB	Staff	1/20/2007	E&S - Update cycle count documentation and clear review notes regarding cycle counts from E. Marold.	2.8			A1
Boehm	Michael J.	MJB	Manager	1/20/2007	DPSS YE - Discussed warranty and inventory review notes with S. Sheckell.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/20/2007	DPSS YE - Review of DPSS warranty workpapers.	1.6			A1
Boehm	Michael J.	MJB	Manager	1/20/2007	Discussed AP approach at Powertrain with O. Saimoua	0.4			A1
Boehm	Michael J.	MJB	Manager	1/20/2007	Met with J. Henning and A. Krabill to determine appropriate inventory rollforward analytic procedures at year-end.	0.5			A1

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Boehm	Michael J.	MJB	Manager	1/20/2007	Drafted correspondence for engagement team regarding Inventory Rollforward procedures at SAP divisions.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/20/2007	Met with D. Chamarro and M. Hatzfeld to discuss Saginaw tooling status.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/20/2007	Met with J. Henning, A. Krabill, M. Hatzfeld, D. Chamarro and M. Kearns to discuss E&Y approach to tooling across divisions.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	1/20/2007	Steering-Meet with M. Hatzfeld, M. Boehm and G. Imberger to discuss specific tooling procedures for Saginaw.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	1/20/2007	Steering-Reviewed tooling support prepared by PwC.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/20/2007	Steering-Meet with A. Krabill, J. Henning, and M. Hatzfeld to discuss tooling.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	1/20/2007	Steering-Performed year end audit procedures for inventory specifically looking at inventory capitalization and inventory turnover.	2.4			A1
Craig	Tashawna N.	TNC	Staff	1/20/2007	Saginaw - Prepared Revenue and Expenses Fluctuation Analysis	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/20/2007	Saginaw - Year End testing of In-transit inventory	4.4			A1
Ford	David Hampton	DHF	Staff	1/20/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	1.4			A1
Harbaugh	James M.	JMH	Senior	1/20/2007	ACS - Discussion with M. Hatzfeld and E. Simpson regarding status of ACS work	1.1			A1
Harbaugh	James M.	JMH	Senior	1/20/2007	DPSS - Drafting Warranty Reserve testing memo	2.1			A1
Harbaugh	James M.	JMH	Senior	1/20/2007	DPSS - Completing Inventory Reserves analytics	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/20/2007	Walk J. Henning through audit approach of inventory, accounts receivable, accounts payable, accruals, warranty	6.7			A1
Henning	Jeffrey M.	JMH	Partner	1/20/2007	Review of E&C interim audit workpapers and status of key issues areas (reviewed inventory, A/R, A/R reserve: AP, Accrued Liabilities and Warranty)	3.9			A1
Henning	Jeffrey M.	JMH	Partner	1/20/2007	Discussions with M. Hatzfeld and G. Imberger re: control test results at Saginaw division	0.6			A1

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Horner	Kevin John	KJH	Staff	1/20/2007	Packard YE: began work on shipment cut-off testing.	0.8			A1
Horner	Kevin John	KJH	Staff	1/20/2007	Packard YE: worked on accounts receivable lead sheet and fluctuation analysis.	1.9			A1
Imberger	Guido	GI	Senior Manager	1/20/2007	Saginaw - Redefine Tooling worksteps.	0.2			A1
Imberger	Guido	GI	Senior Manager	1/20/2007	Saginaw - Review workprogram Revenue and OAR workprogram for Saginaw location.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/20/2007	Saginaw - Review information received on vendor prepaid ALPs regarding recovery.	0.4			A1
Kearns	Matthew R.	MRK	Senior	1/20/2007	E&C - Updating engagement executives of interim work performed during their review of interim workpapers	5.8			A1
Kearns	Matthew R.	MRK	Senior	1/20/2007	E&C - Attending meeting with J. Henning, A. Krabill, M. Hatzfeld, and M Boehm to discuss the status of tooling audit procedures.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/20/2007	Discussions with S. Sheckell regarding YE audit issues.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/20/2007	Discussions with M. Boehm and E. Marold regarding E&S divisional audit status and audit matters.	1.2			A1
Marold	Erick W.	EWM	Senior	1/20/2007	E&S - Performed analytical review procedures of the accounts payable balances.	2.3			A1
Marold	Erick W.	EWM	Senior	1/20/2007	E&S - Audited the year-end purchase price variance adjustment.	2.7			A1
Miller	Nicholas S.	NSM	Manager	1/20/2007	Call with J. Nicol to work on tie-out of files for the SAP physical inventory test counts.	0.5			A1
Miller	Nicholas S.	NSM	Manager	1/20/2007	Packard - Finalization of review of interim accounts payable workpapers.	0.5			A1
Miller	Nicholas S.	NSM	Manager	1/20/2007	Packard - Review of interim trial balance to ensure all accounts had been appropriately addressed.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/20/2007	Packard - Review of interim fixed asset testing.	2.2			A1
Miller	Nicholas S.	NSM	Manager	1/20/2007	Packard - Review of year-end investments rollforward testing, and finalizing interim investments testing documentation.	2.8			A1
Pikos	Matthew C.	MCP	Senior	1/20/2007	Performing year-end substantive audit procedures on th liabilities subject to compromise account at the Packard Division.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/20/2007	Performing substantive audit procedures on the inventory balance at the Packard Division	3.2			A1
Powers	Laura	LP	Staff	1/20/2007	E&S - reviewing PwC's round 2 testing of financial reporting controls	0.3			A1
Powers	Laura	LP	Staff	1/20/2007	E&S - reviewing PwC's testing of annual review of the supplier master file	0.3			A1
Powers	Laura	LP	Staff	1/20/2007	E&S - reviewing PwC's testing of 2006 contracts related to pre-production design and development	0.4			A1
Powers	Laura	LP	Staff	1/20/2007	E&S - reviewing PwC's round 2 testing of treasury and expenditures controls	0.7			A1
Powers	Laura	LP	Staff	1/20/2007	E&S - agreeing physical inventory test counts into subledger for location DA01	0.8			A1
Powers	Laura	LP	Staff	1/20/2007	E&S - agreeing physical inventory test counts into subledger for location DA64	0.8			A1
Powers	Laura	LP	Staff	1/20/2007	E&S - reviewing PwC's round 2 testing of inventory and revenue controls	0.8			A1
Ranney	Amber C.	ACR	Senior	1/20/2007	Corporate Interim-Performing audit procedures for testing of Pension/OPEB liabilities.	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	1/20/2007	AHG - Meeting with M. Hatzfeld to review the inventory workpapers	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/20/2007	E&C - Meeting with M. Hatzfeld to review the inventory workpapers.	3.9			A1
Saimoua	Omar Issam	OIS	Staff	1/20/2007	E&C- Cleared review notes relating to the fixed asset reconciliation testing as part of the fixed asset interim procedures.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	1/20/2007	E&C- Cleared review points relating to the fixed asset additions testing as part of the interim procedures.	4.2			A1
Schwandt	Lisa N.	LNS	Staff	1/20/2007	Corporate YE-Obtaining information from Hyperion to compare trial balances for year end figures.	1.0			A1
Schwandt	Lisa N.	LNS	Staff	1/20/2007	Corporate YE-Formatting document for Ethics Hotline reports.	3.0			A1
Sheckell	Steven F.	SFS	Partner	1/20/2007	Review year-end workpapers	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/20/2007	Discuss various accounting topics with A Brazier	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/20/2007	ACS: Met with J. Harbaugh and M. Hatzfeld regarding status of ACS open items.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	1/20/2007	ACS: Prepare email to team requiring that they balance to our AP CAAT	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	1/20/2007	DPSS: Reviewed open steps in AWS file and consult with E&Y Manager or added to detail open items list	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/20/2007	DPSS: Cleared open notes and made selections for AR	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/20/2007	DPSS: Finalized year end analytics for year-end	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/20/2007	Review of worker's compensation actuarial review memorandum.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/20/2007	General review of interim workpapers for T&I.	2.2			A1
Tait	Kristin M.	KMT	Staff	1/20/2007	T&I - Performed year end Accounts Receivable procedures	1.0			A1
Tait	Kristin M.	KMT	Staff	1/20/2007	T&I - Performed inventory reserve substantive procedures	1.2			A1
Tait	Kristin M.	KMT	Staff	1/20/2007	T&I - Performed Inventory substantive procedures	3.6			A1
Wardrobe	Peter J.	PJW	Senior	1/20/2007	Review and documentation of SAP application controls testing.	2.2			A1
Yang	Jinglu	JY	Senior	1/20/2007	Working on bank reconciliation outstanding questions	1.1			A1
Yang	Jinglu	JY	Senior	1/20/2007	Working on entity level control and follow up	5.4			A1
Chamarro	Destiny D.	DDC	Staff	1/21/2007	Steering-Performed Inventory audit procedures relating to LCM Analysis, Inventory Lead Sheet, and Inventory Capitalization	3.2			A1
Patel	Sejal	SP	Intern	1/21/2007	Packard - Travel time from Troy, MI to Warren, OH.	3.6			A1
Simpson	Jamie	JS	Senior Manager	1/21/2007	Review of pension/OPEB audit programs.	1.2			A1
Wardrobe	Peter J.	PJW	Senior	1/21/2007	Documentation of application controls SAS-65 memo	1.6			A1
Wardrobe	Peter J.	PJW	Senior	1/21/2007	Review and documentation of SAP application controls testing.	3.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Correspondence with J. Simpson regarding Estimate Staffing for 2007 ARMS.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Review and coordinate responses received regarding int'l fees.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Work on Estimate Staffing for 2007 ARMS.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Correspondence with international locations regarding deliverables per A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Preparation of email regarding Delphi Corporation - International Tax Fee Template to international tax contacts.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Preparation of email to audit partners regarding Delphi Audit and Audit Related Fee Reporting.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Correspondence with S. Poston and J. Simpson regarding Delphi Hierarchy Chart.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/22/2007	Work on revisions to Audit Status Meeting January 24, 2007 per K. Asher and S. Sheckell.	0.9			A1
Barwin	Kristen N.	KNB	Staff	1/22/2007	E&S - Clear review notes related to revenue Sarbanes-Oxley testing.	0.8			A1
Barwin	Kristen N.	KNB	Staff	1/22/2007	E&S - Calculate depreciation reasonableness and request documentation regarding depreciation	1.6			A1
Barwin	Kristen N.	KNB	Staff	1/22/2007	E&S - Document fixed asset disposal	1.8			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Corporate YE - Discussed transfer agent confirmation w. R. Reimink	0.2			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	E&S YE - Call with S. Uppal regarding CWIP audit requests.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Corporate YE - Met with J. Volek to discuss year-end cash confirmation procedures, open reconciliations from 9/30 and year-end requests.	0.5			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Corporate YE - Preparation of schedule for J. Volek regarding open bank reconciliations.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Corporate YE - Preparation of template to assist management in testing of officer expense testing.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Corporate YE - Correspondence with L. Gabbard and G. Deane regarding template to assist management in testing of officer expense testing.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/22/2007	Corporate YE - Met with L. Gabbard and G. Deane to discuss officer expense testing and EY SAS 65 procedures.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	DPSS YE - Discussion with C. Carlson regarding revenue and expense analytics.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	DPSS YE - Update call with E.R. Simpson and J. Harbaugh regarding open audit requests.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	DPSS YE - Review of significant XM contracts.	1.3			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Review of additions to entity level testing workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Preparation of guidance to team regarding inventory rollforward procedures.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Review of TSRS additions to ICFC for IT entity level considerations.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Discussion of inventory rollforward procedures with A. Krabill and S. Sheckell.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Status update regarding SAP control testing and Workstream testing with S. Pacella and J. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/22/2007	Participated in engagement team conference call to set busy season expectations and discuss anticipated reporting timeline.	0.4			A1
Cash	Kevin L.	KLC	Partner	1/22/2007	Review of ITGC status	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Performed year end audit procedures for inventory specifically looking at inventory capitalization and inventory turnover.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Meet with D. Gustin to discuss Accounts Receivable Rollforward Analytics.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Performed year audit procedures relating to Liabilities Subject to Compromise.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering- Team update meeting w/G. Imberger, K. Tau, S. Craig and D. Chamarro.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Worked on inventory analytics to satisfy year end audit procedures.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Discussed tooling procedures with K. Tau.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Meet with D. Huston to discuss E&O reserve.	1.1			A1

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Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Performed Inventory audit procedures relating to LCM Analysis, Inventory Lead Sheet, and Inventory Capitalization	2.1			A1
Chamarro	Destiny D.	DDC	Staff	1/22/2007	Steering-Performed year end audit procedures on Accounts receivable specifically looking at cut off testing and accounts receivable analytics.	3.1			A1
Craig	Tashawna N.	TNC	Staff	1/22/2007	Saginaw - Met with L. Irrer regarding YE testing of Prepaids	0.4			A1
Craig	Tashawna N.	TNC	Staff	1/22/2007	Saginaw - Team Update Meeting	0.9			A1
Craig	Tashawna N.	TNC	Staff	1/22/2007	Saginaw - Year End testing of Prepaid Expenses	3.6			A1
Craig	Tashawna N.	TNC	Staff	1/22/2007	Saginaw - Year End testing of Accounts Payable	4.6			A1
Ferguson	Stephen J.	SJF	Executive Director	1/22/2007	Review sample reporting package	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	1/22/2007	Meet w/ E. Trumbull & K. Keown to review sample reporting package & discuss issues to prepare for U.S. int'l tax provision review	2.0			A1
Ford	David Hampton	DHF	Staff	1/22/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	2.1			A1
Ford	David Hampton	DHF	Staff	1/22/2007	Packard- Performed testing of property tax and sales tax accruals.	2.6			A1
Ford	David Hampton	DHF	Staff	1/22/2007	Packard- Performed testing of fixed assets including CWIP balances and understanding the effects of the impairment charge taken in 2005.	3.1			A1
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Review email regarding legal procedures to be performed by the division from A. Krabill	0.1			A1
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Reply to Liabilities Subject to Compromise email from N. Miller	0.1			A1
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Reply to DPSS receivable balance inquiry from E. Simpson	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Discuss status of audit areas with staff	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Discuss status of audit with entire Delphi team	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Auditing year-end tooling rollforward	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Discuss audit areas with K. Tait and J. Nicol.	1.7			A1

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Harbaugh	James M.	JMH	Senior	1/22/2007	DPSS - Conference call regarding YE status with Delphi team.	0.7			A1
Harbaugh	James M.	JMH	Senior	1/22/2007	DPSS - Responding to questions from E.R. Simpson	1.6			A1
Harbaugh	James M.	JMH	Senior	1/22/2007	DPSS - Reviewing Accrual testing	2.1			A1
Harbaugh	James M.	JMH	Senior	1/22/2007	DPSS - Reviewing Warranty Reserves testing	2.3			A1
Harbaugh	James M.	JMH	Senior	1/22/2007	DPSS - Following-up on open requests with R. Nedadur, P. Kratz, and C. Carlson	2.4			A1
Harbaugh	James M.	JMH	Senior	1/22/2007	DPSS - Testing Inventory reserves	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/22/2007	Review of interim workpapers related to AR billing reserve, inventory observation.	6.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/22/2007	YE - Provision to Return - review work papers to ensure preparer has signed-off on all work papers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/22/2007	YE - Provision to Return - review tax procedures check list to ensure all steps in the provision to return have been covered	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/22/2007	YE - Provision to Return - update work paper index to include provision to return items	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/22/2007	YE - 404 - Prepare templates for populating test plan results	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/22/2007	YE - 404 - Begin 404 testing, record evidence of controls being met based on Q3 documents for Non-U.S controls	3.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/22/2007	YE - Provision to Return - complete work paper tie out of supporting schedules provided.	4.1			A1
Horner	Kevin John	KJH	Staff	1/22/2007	Packard YE: Delphi team conference call	0.3			A1
Horner	Kevin John	KJH	Staff	1/22/2007	Packard YE: gave instructions to S. Patel on how to complete shipping cut-off testing.	0.3			A1
Horner	Kevin John	KJH	Staff	1/22/2007	Packard YE: discussed follow-up questions on daily sales schedule for accounts receivable testing with D. Vogel.	0.6			A1
Horner	Kevin John	KJH	Staff	1/22/2007	Packard YE: discussed accounts receivable procedures with M. Pikos.	0.9			A1
Horner	Kevin John	KJH	Staff	1/22/2007	Packard YE: completed analytics on daily sales schedule for accounts receivable testing.	1.8			A1
Horner	Kevin John	KJH	Staff	1/22/2007	Packard YE: completed accruals audit procedures on accounts that met our scope.	2.6			A1
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Modify workplan for Revenue and Expenses.	0.3			A1

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Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Meeting B. Krausneck regarding update of pbc list.	0.4			A1
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Review I/C Imbalance Report Saginaw Steering Division and prepare pivot table for reconciliation purposes.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Meeting with S. Craig to explain workprogram on Revenue and Expenses	0.8			A1
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - team update meeting	0.9			A1
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Review overall analytical review income statement Steering Division as of 12/31/2006.	1.1			A1
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Update meeting with AFD regarding audit status.	1.1			A1
Kearns	Matthew R.	MRK	Senior	1/22/2007	E&C - Attending meeting with A. Krabill, J. Simpson, M. Hatzfeld, and others to discuss status of year-end audit.	0.3			A1
Kearns	Matthew R.	MRK	Senior	1/22/2007	E&C - Reviewing management's interim testing and preparing for meeting with G. Halleck	1.2			A1
Kearns	Matthew R.	MRK	Senior	1/22/2007	E&C - Meeting with G. Halleck to discuss tooling accounting at the division as well as review a sample of the interim testing	1.4			A1
Kearns	Matthew R.	MRK	Senior	1/22/2007	E&C - Assisting E&Y staff members with year-end audit procedures over fixed assets and LSC testing	2.3			A1
Kearns	Matthew R.	MRK	Senior	1/22/2007	E&C - Reviewing Mgmt's tooling testing	4.4			A1
Keown	Karen M.	KMK	Senior Manager	1/22/2007	Meet with S. Ferguson and E. Trumbull to go over dry run of tax package in preparation for 2006 foreign provision	2.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Discussion with S. Sheckell and M. Boehm and review of the related memo regarding divisional year-end inventory roll-forward testing.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Discussion of YE DPSS audit matters with C. Anderson.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Status call on YE audit work at E&S with M. Boehm and E. Marold.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Discussion with E. Rukes regarding E&Y Germany year end audit matters.	0.7			A1

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Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Review of year-end European reporting.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Conference call with Delphi audit team to discuss year-end timing.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Meeting with S. Sheckell to discuss the status of various YE audit matters.	1.1			A1
Marold	Erick W.	EWM	Senior	1/22/2007	Corporate - Meeting with J. Hunt and ERCI Consultants to discuss consolidated approach to accumulating environmental remediation costs.	0.6			A1
Marold	Erick W.	EWM	Senior	1/22/2007	Corporate - Participated in the team responsibility meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	1/22/2007	E&S - Met with R. Hoffman to discuss the KDAC investment rollforward.	1.1			A1
Marold	Erick W.	EWM	Senior	1/22/2007	E&S - Participated in the tooling update meeting with internal audit.	1.1			A1
Marold	Erick W.	EWM	Senior	1/22/2007	E&S - Reviewed in-transit inventory reconciliation.	1.6			A1
Marold	Erick W.	EWM	Senior	1/22/2007	E&S - Meeting with K. Bellis to obtain and discuss year end audit requests.	1.7			A1
Marold	Erick W.	EWM	Senior	1/22/2007	Team update meeting regarding the expected completion of audit procedures.	0.3			A1
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - Explanation of inventory situation as of year end.	0.3			A1
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - Prepare support for the accrual workpapers.	0.3			A1
Mendrygal	Drew B.	DBM	Staff	1/22/2007	Participation in team year end call to discuss timing and expectations.	0.3			A1
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - Documentation cleanup of Liab. Sub. to Comp. workpapers	0.5			A1
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - Liabilities subject to compromise testing per worksteps in AWS (analytic).	0.6			A1
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - Liabilities subject to compromise testing per worksteps in AWS (clerically testing).	0.9			A1
Miller	Nicholas S.	NSM	Manager	1/22/2007	Packard - Time spent with C. Zerull discussing open items for the audit.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/22/2007	Packard - Time spent reviewing fixed assets.	2.7			A1
Miller	Nicholas S.	NSM	Manager	1/22/2007	Packard - Discussions with M. Hatzfeld regarding the status of the audit.	3.2			A1

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Miller	Nicholas S.	NSM	Manager	1/22/2007	Packard - Time spent reviewing AR and Billing Reserve workpapers.	4.1			A1
Nicol	Jeremy M.	JMN	Staff	1/22/2007	T&I-Met with R. Burrell regarding accounts payable substantive procedures.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	1/22/2007	T&I-Documented accounts payable substantive procedures.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	1/22/2007	T&I-Performed fixed asset substantive audit procedures.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	1/22/2007	T&I-Performed accounts payable substantive audit procedures.	3.9			A1
Patel	Sejal	SP	Intern	1/22/2007	Performing Shipping cut-off procedure related to inventory at Packard Division	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/22/2007	Performing year-end substantive audit procedures on the liabilities subject to compromise account at the Packard Division.	1.1			A1
Pikos	Matthew C.	MCP	Senior	1/22/2007	Packard - Performing the detailed review of the inventory test counts agreement to the inventory compilation prepared by the S. Patel.	3.1			A1
Pikos	Matthew C.	MCP	Senior	1/22/2007	Performing substantive audit procedures on the inventory balance at the Packard Division	3.2			A1
Powers	Laura	LP	Staff	1/22/2007	DPSS - documenting additional support received from D. Peebles	0.3			A1
Powers	Laura	LP	Staff	1/22/2007	DPSS - Coordinating sending I/C profit analysis to J. Harbaugh	0.4			A1
Powers	Laura	LP	Staff	1/22/2007	E&S - discussing outstanding A/R documents from K. Bellis	0.6			A1
Powers	Laura	LP	Staff	1/22/2007	E&S - summarizing and documenting review of PwC's round 2 control testing	1.2			A1
Powers	Laura	LP	Staff	1/22/2007	E&S - reviewing A/R account recs received from K. Bellis	1.4			A1
Powers	Laura	LP	Staff	1/22/2007	E&S - testing sales volume immediately before and after year end	1.9			A1
Powers	Laura	LP	Staff	1/22/2007	E&S - reviewing PwC's round 2 testing of journal vouchers	3.7			A1
Ranney	Amber C.	ACR	Senior	1/22/2007	Corporate Interim-Performing audit procedures for testing of Pension/OPEB liabilities.	7.8			A1
Ranney	Amber C.	ACR	Senior	1/22/2007	Dayton YE-Coordinating year-end timing for the Dayton Service Center audit with F. Dunford.	0.4			A1

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Ranney	Amber C.	ACR	Senior	1/22/2007	Corporate Year-end- Coordinating with R. Reimink our procedure of pension testing confirmation with the actuary.	0.3			A1
Ranney	Amber C.	ACR	Senior	1/22/2007	Corporate YE- Coordinating a meeting with the corporate audit team to discuss status of year-end audit procedures.	0.5			A1
Ranney	Amber C.	ACR	Senior	1/22/2007	Corporate YE- Contacting R. Reimink, J. Volek and J. Lamb to follow-up on open audit requests for year-end testing.	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	1/22/2007	E&C - Reviewed Year-end non- productive inventory reserve and related workdocuments and reached a conclusion on the reasonableness of the reserve.	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/22/2007	AHG - Reviewed Year-end productive inventory reserve and related workdocuments and reached a conclusion on the reasonableness of the reserve.	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/22/2007	AHG - Prepared summary sheet for inventory tie-outs	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/22/2007	E&C - Discussed the inventory rollforward with M. Kloss.	3.3			A1
Saimoua	Omar Issam	OIS	Staff	1/22/2007	E&C- Met with G. Halleck to discuss interim fixed asse open items.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	1/22/2007	E&C- Obtained the accumulated depreciation roll-forward and performed audit related procedures.	5.1			A1
Saimoua	Omar Issam	OIS	Staff	1/22/2007	E&C- Performed audit related procedures related to the new fixed asset addition testing as part of year end procedures	4.8			A1
Schwandt	Lisa N.	LNS	Staff	1/22/2007	Corporate YE- Updating consolidating and division leve Hyperion file for YE figures.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	1/22/2007	Corporate YE- Organized spreadsheets with division level trial balance information in Hyperion for the YE.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	1/22/2007	Corporate YE- Contacted Delphi employees regarding bank reconciliations not yet received for Cash workpapers.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	1/22/2007	Corporate YE- Contact banks to receive bank confirmations via fax and mail for those not received yet.	2.9			A1
Sheckell	Steven F.	SFS	Partner	1/22/2007	Review corporate year end account analysis	2.0			A1

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Sheckell	Steven F.	SFS	Partner	1/22/2007	Review staffing plans	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/22/2007	Preparation for meeting with R. O'Neal.	0.7			A1
Sheckell	Steven F.	SFS	Partner	1/22/2007	Communicate with various international timely locations	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/22/2007	DPSS: Followed-up with client regarding questions on warranty accrual.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	1/22/2007	DPSS: Clerically tested warranty accrual	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/22/2007	DPSS Documented Intercompany AR and AP	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	1/22/2007	DPSS Discussed workplan with M. Boehm	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/22/2007	DPSS: Reviewed all open items and discussed with client to esure their understanding and follow-up.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/22/2007	DPSS: Cleared review notes.	4.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/22/2007	DPSS: Assisted J. Harbaugh with review of workpapers.	1.9			A1
Simpson	Jamie	JS	Senior Manager	1/22/2007	Discussion with A. Ranney regarding pension audit program.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/22/2007	Discussion with H. Aquino regarding proxy fee disclosures.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/22/2007	Review of Delphi staffing for 2007	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/22/2007	Conf. call with entire Delphi team to discuss year-end timing.	0.3			A1
Stille	Mark Jacob	MJS	Senior	1/22/2007	Testing of GM periodic review testing.	1.6			A1
Stille	Mark Jacob	MJS	Senior	1/22/2007	Testing of GM new user process and follow-up with M. Michaluk relating to documentation provided.	1.9			A1
Stille	Mark Jacob	MJS	Senior	1/22/2007	Testing of GM program change process and follow-up with A. Sutton related to open items and follow-up questions.	3.1			A1
Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Met with senior to discuss year end substantive procedures	0.4			A1
Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Met with B. Kolb regarding pre-petition liabilities	0.6			A1
Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Met with J. Jurasek regarding accounts receivable procedures and pre-petition liabilities	0.6			A1
Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Performed Inventory substantive procedures	0.6			A1
Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Prepared an AR reserve analytic	0.6			A1

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Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Obtained and reviewed the accrued liability-customer deposit reconciliation	0.8			A1
Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Tested AR reserve reconciliations	3.4			A1
Tait	Kristin M.	KMT	Staff	1/22/2007	T&I - Tested the freight accrual calculation	3.8			A1
Tau	King-Sze	KST	Senior	1/22/2007	Saginaw - Working on tooling testing.	0.6			A1
Tau	King-Sze	KST	Senior	1/22/2007	Saginaw - Discussion with D. Chamarro regarding year-end worksteps and status update of open items.	1.3			A1
Tau	King-Sze	KST	Senior	1/22/2007	Saginaw - Reviewing PwC testing that they performed on tooling.	6.6			A1
Tosto	Cathy I.	CIT	Partner	1/22/2007	Briefly discuss schedule for current week with L. DeMers	0.2			A1
Tosto	Cathy I.	CIT	Partner	1/22/2007	Preparation of emails related to Mexico	0.2			A1
Trumbull	Eric J.	EJT	Manager	1/22/2007	Reviewing tax package, tax provision checklist, and audit memo re FAS 109 with K. Keown and S. Ferguson	2.5			A1
Yang	Jinglu	JY	Senior	1/22/2007	Participation in team year end call to discuss timing and expectations.	0.3			A1
Yang	Jinglu	JY	Senior	1/22/2007	Working on bank confirmations follow-up	1.9			A1
Yang	Jinglu	JY	Senior	1/22/2007	Working on bank reconciliation outstanding questions	2.8			A1
Yang	Jinglu	JY	Senior	1/22/2007	Working on entity level control and follow up	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Provide A. Krabill with international deliverables received per his request.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Coordination of meeting with I. Dennis per K. Asher, S. Sheckell and A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Correspondence with S. Sheckell regarding meeting related to (Response from the SEC OCA Accounting Group - Interpretations -Delphi Corporation Response to Informational Request).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Correspondence with M. Sakowski regarding color copies of Delphi meeting presentation.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Coordination of Color Copies of Delphi meeting presentation with V. Singleton per K. Asher.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/23/2007	Miscellaneous activities such as providing assistance to engagement team.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	1/23/2007	Review of the 2006 ICFC documentation and related entity level controls	3.9			A1
Barber	Keith A.	KAB	Senior	1/23/2007	JE/DGL - Created DGL procedures documentation to extract Quarter Mainframe JV Dataset.	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/23/2007	E&S - Document and discuss disposal request forms for Fixed Assets	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/23/2007	E&S - Prepare selections for construction in process 2006 spending.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	DPSS YE - Discussion with D. Langford regarding AR Reserve reconciliations and Federal Mogul-related portion of analysis.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	DPSS YE - Review of intercompany profit elimination schedules prepared by division and submitted to Corporate.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	DPSS YE - Review of year-end substantive inventory workpapers.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	DPSS YE - Review of year-end warranty reserve workpapers.	1.4			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	DPSS YE - Review of accrual workpapers.	1.8			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	DPSS YE - Review of year-end inventory reserve workpapers.	2.3			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	E&S YE - Discussed E&S year-end timing with A. Krabill.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	E&S YE - Status update call with E. Marold.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/23/2007	Conference call with A. Krabill, N. Miller, J. Simpson, A. Ranney, N. Yang and E. Marold regarding Corporate year-end audit responsibilities.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Performed year end audit procedures for inventory specifically looking at inventory capitalization and inventory turnover.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Discussed with S. Craig audit procedures relating to intransit.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Discussion with D. Huston, D. Benway, S. Craig and D. Chamarro regarding inventory intransit.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Performed year end audit procedures on accounts receivable specifically looking at cut off testing and accounts receivable analytics.	0.7			A1

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Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Meet with D. Huston to discuss gross margin analysis explanations.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Performed year audit procedures relating to Accounts Payable.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Performed Inventory audit procedures relating to LCM Analysis, Inventory Lead Sheet, and Inventory Capitalization	1.6			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Performed year end audit procedures for the Accounts Receivable rollforward	2.3			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Performed year end audit procedures for Accounts Receivable specifically looking at valuation.	2.4			A1
Chamarro	Destiny D.	DDC	Staff	1/23/2007	Steering-Performed year end audit procedures for Inventory specifically looking at the inventory roll forward and performing analytics.	2.6			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Year End testing of equity	0.3			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Met with T. Pope to discuss testing of Revenue and Expenses	0.4			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Met with D. Chamarro to discuss in-transit inventory	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Met with D. Chamarro, D. Huston, and D. Benway regarding Year End testing of In-transit inventory	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Met with G. Imberger regarding YE testing of Prepaid Expenses	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Met with G. Imberger regarding YE testing of Revenue and Expenses	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Year End testing of Fixed Assets	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Year End testing of In-transit inventory	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Year End testing of Prepaid Expenses	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Year End testing of Revenue and Expenses	1.6			A1
Craig	Tashawna N.	TNC	Staff	1/23/2007	Saginaw - Year End testing of Accounts Payable	1.8			A1
Ford	David Hampton	DHF	Staff	1/23/2007	Packard- Performed testing of fixed assets including CWIP balances and understanding the effects of the impairment charge taken in 2005.	2.2			A1

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Ford	David Hampton	DHF	Staff	1/23/2007	Packard- Performed testing of property tax and sales tax accruals.	2.3			A1
Ford	David Hampton	DHF	Staff	1/23/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	2.7			A1
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Discuss year-end tooling audit procedures with J. Simpson	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Discussion of inventory analytics with M. Madak	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Update PBC Listing	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Discuss audit areas with K. Tait and J. Nicol.	1.7			A1
Harbaugh	James M.	JMH	Senior	1/23/2007	DPSS - Responding to questions from E. Simpson	1.2			A1
Harbaugh	James M.	JMH	Senior	1/23/2007	DPSS - Clearing review notes for Inventory Reserves	2.2			A1
Harbaugh	James M.	JMH	Senior	1/23/2007	DPSS - Testing Inventory	2.3			A1
Harbaugh	James M.	JMH	Senior	1/23/2007	DPSS - Clearing review notes for AR	5.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/23/2007	Review of year-end audit workpapers related to AR billings reserve, intercompany reconciliations, accruals.	4.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - Tax Pack - call R. Patel re: consolidated Mexico tax pack schedules	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - Provision to Return - discussion with A. Krabill re large swings in perm items and how to retrieve more accurate data for 2006 on certain large items	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - SALT - call with C. Tosto requesting S. Reddy to review SALT ETR workpapers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - Discussion with C. Smith to confirm scheduling	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - Prepare to-do and follow-up list after meeting with T. Tamer and C. Tosto re: year end work paper timing	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - SALT - Discussion with S. Reddy regarding review of SALT ETR calculation	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - 404 - Consolidated - Contingency Reserve Q3 testing documents agree to process	0.3			A1

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Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - 404 - U.S. Process - Q3 testing comparing documents to process for Calculation & Classification, Valuation Allowance and OCI sections	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - 404 - U.S. processes - begin drafting notes on testing Q4 documents for provision to return process	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - Provision to Return - work with C Tosto on questions concerning items in the provision to return based on her initial review	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - 404 - Work on drafting comments regarding testing of Q3 documents for Consolidated processes	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/23/2007	YE - Meet with T. Tamer and C. Tosto re: timing of documents for year end audit and the contents of certain items included on the client assistance list	2.6			A1
Henning	Jeffrey M.	JMH	Partner	1/23/2007	Review status of key issues areas with Packard audit team - AR reserves, Inventory, Tooling, AP, and Accruals	0.9			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: discussed additional review notes from M. Hatzfeld regarding the accounts receivable interim work completed.	0.6			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: discussed results of testing of the accounts receivable rollforward with M. Pikos.	0.6			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: meeting with N. Miller to go over intercompany and intransit inventory.	0.6			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: discussed review notes from accounts receivable and intercompany year end testing.	0.7			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: worked on reconciliation of the NAFTA duty accrual accrued receivable account.	0.8			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: began work to clear accounts receivable review notes.	1.4			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: work on audit procedures for other accounts receivable/notes receivable.	1.9			A1
Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: worked on testing of the accounts receivable rollforward.	1.9			A1

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Horner	Kevin John	KJH	Staff	1/23/2007	Packard YE: review of accounts receivable reserve interim work with M. Hatzfeld and N. Miller.	2.6			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Explain Vendor P.O workprogram to S. Craig.	0.1			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Develop workprogram on Vendor P.O.s.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Review allocation of audit areas to the team and modify.	0.4			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - meeting with B. Krausneck regarding update of pbc list	0.4			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Discussion with S. Craig regarding year end testing of Intransit inventory	0.6			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Review of divisional accounting memo on Lower staaring bearing warranty liability.	0.6			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Review of information received on consignment inventory.	0.6			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Review analytical review performed by Steering Division on the worldwide balance sheet.	0.7			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Discussion with S. Craig regarding year end testing in Prepaids.	0.8			A1
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Meeting with J. Perkins to discuss status of the audit.	1.3			A1
Kearns	Matthew R.	MRK	Senior	1/23/2007	E&C - Meeting with K Lentine to discuss questions related to year-end items need related foreign JV	0.3			A1
Kearns	Matthew R.	MRK	Senior	1/23/2007	E&C - Assisting E&Y staff members with year-end audit procedures	1.2			A1
Kearns	Matthew R.	MRK	Senior	1/23/2007	E&C - Meeting with G. Halleck to discuss tooling accounting at E&C	1.2			A1
Kearns	Matthew R.	MRK	Senior	1/23/2007	E&C - Reviewing mgmt's tooling testing	3.8			A1
Kearns	Matthew R.	MRK	Senior	1/23/2007	E&C - Reviewing year-end audit work prepared by E&Y staff members	4.3			A1
Kennedy	Gareth L.	GLK	Manager	1/23/2007	Reviewing the worker's compensation Mercer report for YE06	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Discussion with S. Sheckell and M. Boehm regarding review of the related memo related to divisional year-end inventory roll-forward testing.	0.8			A1

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Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Conference call with J. Simpson, M. Boehm, N. Miller, E. Marold, A. Ranney and N. Yang to discuss allocation of YE corporate audit work.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Meeting with M. Fitzpatrick and S. Sheckell to discuss the status of various YE audit matters.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Review of combined ethics reporting information in preparation of meeting with the Company to discuss.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Revisions to the international legal letter template.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Discussion with E. Rukes regarding E&Y Germany year end audit matters.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Review of year-end European reporting.	1.5			A1
Marold	Erick W.	EWM	Senior	1/23/2007	E&S - Performed audit procedures related to Royalty fees.	2.8			A1
Marold	Erick W.	EWM	Senior	1/23/2007	E&S - Performed audit procedures related to the accounts receivable reserve.	2.1			A1
Marold	Erick W.	EWM	Senior	1/23/2007	E&S - Reviewed the accrued accounts payable reconciliation.	2.1			A1
Marold	Erick W.	EWM	Senior	1/23/2007	E&S - Performed audit procedures related to contract cancellation claims.	2.6			A1
Marold	Erick W.	EWM	Senior	1/23/2007	E&S - Performed audit procedures related to piece price reimbursable expenses.	2.9			A1
Miller	Nicholas S.	NSM	Manager	1/23/2007	Packard - Review of prepaid and other asset workpapers.	2.1			A1
Miller	Nicholas S.	NSM	Manager	1/23/2007	Packard - Review of accounts payable workpapers.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	1/23/2007	T&I-Met with R. Kolb regarding journal entries from financial statement close process during interim.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	1/23/2007	T&I-Performed substantive testing regarding journal entries from financial statement close process during interim.	2.0			A1
Nicol	Jeremy M.	JMN	Staff	1/23/2007	T&I-Documented accounts payable substantive procedures.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	1/23/2007	T&I-Documented fixed asset substantive procedures.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	1/23/2007	T&I-Performed accounts payable substantive procedures.	1.8			A1

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Nicol	Jeremy M.	JMN	Staff	1/23/2007	T&I-Performed fixed asset substantive procedures.	3.4			A1
Pacella	Shannon M.	SMP	Manager	1/23/2007	Discuss with J. Simpson and M. Boehm to discuss next steps for testing eTBR.	0.4			A1
Pacella	Shannon M.	SMP	Manager	1/23/2007	Meeting with P. Wardrope to discuss app. control testing status and issues with placing reliance on PwC testing.	0.5			A1
Pacella	Shannon M.	SMP	Manager	1/23/2007	Reviewed Integra-T walkthroughs and provide review comments.	0.8			A1
Patel	Sejal	SP	Intern	1/23/2007	Packard - Blocking out income statement and balance sheet numbers for preparation of quarterly review.	2.7			A1
Patel	Sejal	SP	Intern	1/23/2007	Performing Price-Test on inventory balance at Packard Division.	2.1			A1
Peterson	Christopher A.	CAP	Manager	1/23/2007	Added additional signoffs to AR CAATS and ensured review notes were cleared in full.	0.4			A1
Peterson	Christopher A.	CAP	Manager	1/23/2007	Updated understanding of NSJE CAAT documentation form and location	1.1			A1
Peterson	Christopher A.	CAP	Manager	1/23/2007	Prepared AWS file to meet NCA TSRS requirement prior to partner review.	1.2			A1
Pikos	Matthew C.	MCP	Senior	1/23/2007	Performing substantive audit procedures on the Inventory Reserve account at the Packard Division.	4.2			A1
Pikos	Matthew C.	MCP	Senior	1/23/2007	Performing substantive audit procedures on the inventory balance at the Packard Division	4.2			A1
Powers	Laura	LP	Staff	1/23/2007	DPSS - documenting additional support received from D. Peebles	1.8			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - agreeing YE-F2 Lead(inventory rec lead) to A4 (trial balance)	0.2			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - creating lead sheet for accounts receivable	0.2			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - preparing copies of A/R recs received from K. Bellis	0.4			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - reviewing PwC's test of controls for inventory reserve calculation	0.9			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - testing sales volume immediately before and after year end	0.9			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - agreeing acct 1810 rec to A/R aging	1.0			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - testing A/R comparison by customer	1.9			A1
Powers	Laura	LP	Staff	1/23/2007	E&S - testing A/R recs received from K. Bellis	3.7			A1

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Ranney	Amber C.	ACR	Senior	1/23/2007	Corporate Interim-Performing audit procedures for testing of Pension/OPEB liabilities.	6.5			A1
Ranney	Amber C.	ACR	Senior	1/23/2007	Corporate YE-Making testing selections for employees eligible for the SERP benefit plan.	1.1			A1
Ranney	Amber C.	ACR	Senior	1/23/2007	Corporate YE-Meeting with corporate audit team to discuss assignment of year-end audit areas.	1.5			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2007	AHG - Discussed with G. Anderson the open items list related to the income statement	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2007	AHG - Meeting with AHG to discuss the capabilities of providing E&C with a rollforward.	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2007	AHG - Finalized the interim inventory documentation - tying in the support data received by each individual plant.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2007	E&C - Received, reviewed, and document the LCM analysis from the E&C division.	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/23/2007	E&C - Performed analytics on the inventory reserve (productive & non-productive).	3.6			A1
Saimoua	Omar Issam	OIS	Staff	1/23/2007	E&C- Obtained the accum. depreciation reconciliations and reviewed for reasonableness and obtained supporting documents for reconciling items above scope.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	1/23/2007	E&C- Performed audit related work to the accum depreciation roll-forward and reconciled to Hyperion and reconciliations.	3.9			A1
Saimoua	Omar Issam	OIS	Staff	1/23/2007	E&C- Performed initial audit requests and procedures related to the payroll year end testing.	4.1			A1
Schwandt	Lisa N.	LNS	Staff	1/23/2007	Corporate YE-Updated the 8K binder for newly filed 8K's.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	1/23/2007	Corporate YE-Tying out minority interest percentages to plan agreements.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	1/23/2007	Corporate YE-Updating AWS for year end lead sheets.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	1/23/2007	Corporate YE-Updating consolidating and division leve Hyperion file for YE figures.	1.5			A1
Schwandt	Lisa N.	LNS	Staff	1/23/2007	Corporate YE-Contacted Delphi employees regarding bank reconciliations not yet received for Cash workpapers.	2.2			A1

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Schwandt	Lisa N.	LNS	Staff	1/23/2007	Corporate YE-Contacted banks to receive bank confirmations via fax and mail for those not received yet.	2.4			A1
Sheckell	Steven F.	SFS	Partner	1/23/2007	Review technical matters with M. Fitzpatrick	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/23/2007	DPSS Documented LSC worksteps and followed-up with client	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/23/2007	DPSS Followed-up with divisional teams re: tb212 balance sheet AR	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	1/23/2007	DPSS Followed-up on review notes and various inquires from J. Harbaugh.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/23/2007	DPSS: Discussed the AP Plant Accruals with client and documented	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	1/23/2007	DPSS Discussed FAS 48 analysis with client and documented	3.6			A1
Simpson	Jamie	JS	Senior Manager	1/23/2007	Conf. call with A. Krabill, M. Boehm, N. Miller, A. Ranney, and E. Marold to discuss year end corporate responsibilities.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/23/2007	Review of Delphi staffing for 2007	2.4			A1
Simpson	Jamie	JS	Senior Manager	1/23/2007	Time spent responding to international emails from E&Y teams.	1.4			A1
Stille	Mark Jacob	MJS	Senior	1/23/2007	Testing of GM program change process and follow-up with A. Sutton related to open items and follow-up questions.	0.6			A1
Stille	Mark Jacob	MJS	Senior	1/23/2007	Testing of GM new user process and follow-up with M. Michaluk relating to documentation provided.	1.3			A1
Stille	Mark Jacob	MJS	Senior	1/23/2007	Testing and comparison of GM application listings and hourly and salary termination files.	5.6			A1
Tait	Kristin M.	KMT	Staff	1/23/2007	T&I - Met with J. Jurasek to discuss the AR rollforwards	0.3			A1
Tait	Kristin M.	KMT	Staff	1/23/2007	T&I - Met with J. Jurasek to discuss AR fluctuations and obtain AR reconciliations	0.4			A1
Tait	Kristin M.	KMT	Staff	1/23/2007	T&I - Performed inventory reserve substantive procedures	0.4			A1
Tait	Kristin M.	KMT	Staff	1/23/2007	T&I - Prepared an AR reserve analytic	1.2			A1
Tait	Kristin M.	KMT	Staff	1/23/2007	T&I - Performed Inventory substantive procedures	2.6			A1
Tait	Kristin M.	KMT	Staff	1/23/2007	T&I - Performed year end Accounts Receivable procedures	2.8			A1
Tait	Kristin M.	KMT	Staff	1/23/2007	T&I - Tested AR reserve reconciliations	3.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with B. Krauseneck and P. Murth regarding obtaining a file we need to perform one of the revenue worksteps.	0.4			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with S. Craig regarding accounts payable.	0.4			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with S. Craig regarding her questions on inventory in-transit.	0.4			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with PwC and G. Imberger regarding their tooling testing.	0.6			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with B. Krauseneck and the team to update the client assistant list.	0.7			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with S. Craig regarding I/C Inventory Intransit.	0.7			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with S. Craig regarding her status.	0.7			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with B. Kilgore and S. K regarding consignment inventory.	0.9			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with G. Imberger and D. Chamarro regarding tooling area.	1.1			A1
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Reviewing PwC testing that they performed on tooling.	1.2			A1
Tosto	Cathy I.	CIT	Partner	1/23/2007	Follow-up call with T. Tamer regarding year-end schedules	0.2			A1
Tosto	Cathy I.	CIT	Partner	1/23/2007	Meet with T. Tamer regarding timing and status of year-end schedules	2.3			A1
Tosto	Cathy I.	CIT	Partner	1/23/2007	Review and discuss provision to return	2.4			A1
Yang	Jinglu	JY	Senior	1/23/2007	Team final planning meeting with A. Krabill.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Correspondence with B. Hamblin and J. Simpson regarding engagement economics.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Correspondence with A. Krabill regarding international status log.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Provide A. Krabill with various international deliverables per his request.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Correspondence with team and G. Curry regarding LOTUS NOTES/OUTLOOK HELP for Delphi scheduled meetings.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Correspondence with K. Fischer regarding E&Y Audit Status Meeting - January 26, 2007.	0.7			A1

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Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Work on DELPHI EXEC SUMMARY JAN 2007 per K. Asher and S. Sheckell.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/24/2007	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S - Document open items regarding appropriation requests and procurement requests	0.6			A1
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S - Cleared review notes related to revenue from E. Marold	1.4			A1
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S- Discuss open items regarding procurement requisitions and appropriation requests with J. Marley.	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S - Discuss other income account with C. Lutz	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S - Document additional payroll procedures related to test of controls	1.2			A1
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S - Review and document disposal of fixed assets.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	DPSS YE - Discussion with E.R. Simpson and J. Harbaugh regarding open items and related action plans.	0.5			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	DPSS YE - Review of Q4 Asksys transaction memorandum.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	DPSS YE - Review of intercompany workpapers.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	DPSS YE - Met with A. Krabill, C. Anderson and A. Flowers to discuss XM relationship.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	DPSS YE - Review of accrued liabilities and accounts payable workpapers.	2.3			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	E&S YE - Travel time to Kokomo, IN from Royal Oak, MI.	4.2			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	Coordination of year-end staffing for Corporate with A. Ranney, A. Krabill, E.R. Simpson and J. Harbaugh.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/24/2007	Met with S. Pacella and J. Simpson to discuss eTBR and SAP application control issues noted to date.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Discussion with L. Irrer regarding Accrued Liabilities.	0.4			A1

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Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Performed year audit procedures relating to Liabilities Subject to Compromise.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Updated M. Hatzfeld regarding status of work completed.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Created Q4 folders and pockets for workpapers.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Meet with D. Huston to discuss E&O reserve.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Performed Inventory audit procedures relating to LCM Analysis, Inventory Lead Sheet, and Inventory Capitalization	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Walked J. Henning through inventory workpapers relating to reconciliations.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Performed year audit procedures relating to account reconciliations.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Completed year end audit procedures relating to inventory.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	1/24/2007	Steering-Completed year end audit procedures relating to warranty reserves.	2.4			A1
Craig	Tashawna N.	TNC	Staff	1/24/2007	Saginaw - Met with L. Briggs regarding Year End testing of Intercompany Accounts	0.4			A1
Craig	Tashawna N.	TNC	Staff	1/24/2007	Saginaw - Year End testing of Accounts Payable	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/24/2007	Saginaw - Year End testing of Fixed Assets	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/24/2007	Saginaw - Year End testing of Revenue and Expenses	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/24/2007	Saginaw - Year End testing of Prepaid Expenses	1.8			A1
Ford	David Hampton	DHF	Staff	1/24/2007	Packard- Performed testing of fixed assets including CWIP balances and understanding the effects of the impairment charge taken in 2005.	2.7			A1
Ford	David Hampton	DHF	Staff	1/24/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	3.3			A1
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Update PBC Listing	0.4			A1
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Discuss status of audit areas with K. Tait and J. Nicol	0.9			A1
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Auditing year-end tooling rollforward	1.6			A1
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Discuss audit areas with K. Tait and J. Nicol.	1.9			A1

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Harbaugh	James M.	JMH	Senior	1/24/2007	DPSS - Reviewing Fixed Assets testing	1.2			A1
Harbaugh	James M.	JMH	Senior	1/24/2007	DPSS - Making document requests from R. Nedadur.	1.6			A1
Harbaugh	James M.	JMH	Senior	1/24/2007	DPSS - Clearing AR Confirmation review notes	3.2			A1
Harbaugh	James M.	JMH	Senior	1/24/2007	DPSS - Testing Inventory	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/24/2007	Review with J. Henning significant year-end audit areas and approach for non-productive inventory reserves, consigned inventory, accounts receivable reserves, tooling.	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Int'l Tax Packs - review e-mails from C. Tosto and S. Hernandez re: consolidated tax pack data for Mexico	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Tax Packs - forward Mexico consolidated information to S. Hernandez, as requested by C. Tosto.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Contact T. Tamer regarding year end requested workpapers.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - Contact J. Erickson to obtain client prepared documentation on provision to return	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - 404 - Answer questions from C. Smith re: provision to return process	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - 404 - discussion with C. Smith to get her started on 404 testing	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - draft e-mail to T. Tamer and J. Erickson re: additional items for provision to return	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Update workpaper index for additions to provision to return work papers	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - prepare open items/questions list to present to client	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	Technology issues in getting C. Smith connectivity to work effectively.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - meet with J. Erickson to pick up Provision to Return work paper binder	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - return binder to J. Erickson.	0.4			A1

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Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - search saved electronic files for copy of client prepared 2005 rate reconciliation work paper	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Review 2006 provision workpapers and 2006 rate rec draft to start formulating requests for additional items to give to client	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - re-review client provided binder to assist in understanding permanent items better	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Prepare printed workpapers from e-mails received from J. Erickson and C. Plummer.	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Provision to Return - review 2005 rate reconciliation to understand perm items recorded on provision	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	YE - Tax Summary Memo - begin framing out draft of tax provision summary memo	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/24/2007	Ye - Provision to Return - work on documenting understanding of permanent items provision to return differences	1.9			A1
Henning	Jeffrey M.	JMH	Partner	1/24/2007	Preparation for Saginaw division audit closing meeting with T. Timko, D. Knill et. al	1.3			A1
Henning	Jeffrey M.	JMH	Partner	1/24/2007	Review Saginaw year end audit work across the following areas, inventories and reserves, fixed assets, and accrued liabilities	4.2			A1
Horner	Kevin John	KJH	Staff	1/24/2007	Packard YE: meeting with C. Tucker to go over follow-up questions on shipments testing support.	0.4			A1
Horner	Kevin John	KJH	Staff	1/24/2007	Packard YE: meeting with F. Nance to discuss trial balance sub certifications for our intercompany testing.	0.6			A1
Horner	Kevin John	KJH	Staff	1/24/2007	Packard YE: completed testing of the accounts receivable rollforward.	0.7			A1
Horner	Kevin John	KJH	Staff	1/24/2007	Packard YE: updated interim accounts receivable reserve documentation to clear review notes.	1.4			A1
Horner	Kevin John	KJH	Staff	1/24/2007	Packard YE: meeting with C. High to go over follow-up questions in relation to accounts receivable year end audit procedures.	1.9			A1
Horner	Kevin John	KJH	Staff	1/24/2007	Packard YE: worked with G. Naylor to obtain answers to follow-up questions on the accounts receivable reserve.	2.6			A1

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Horner	Kevin John	KJH	Staff	1/24/2007	Packard YE: travel time from Warren, OH to Troy, MI after performing year end work at Packard Division.	3.8			A1
Imberger	Guido	GI	Senior Manager	1/24/2007	Saginaw - provide instructions to staff regarding procedures to be performed during the test counts at the CDC.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/24/2007	Saginaw - Select price sample for test of non productive inventory.	0.6			A1
Imberger	Guido	GI	Senior Manager	1/24/2007	Saginaw - Discussion with S. Craig regarding Intercompany.	0.8			A1
Imberger	Guido	GI	Senior Manager	1/24/2007	Saginaw - Review of Divisions presentation to be held for Delphi's CFO on Thursday in Saginaw.	1.3			A1
Imberger	Guido	GI	Senior Manager	1/24/2007	Saginaw - discussions with S. Lubbern regarding results of E&Y test counts at the CDC in Saginaw.	1.3			A1
Imberger	Guido	GI	Senior Manager	1/24/2007	Saginaw - meetings to discuss status of audit of Tooling, NPI, consignment inventory, status pbc list, divisional accounting memos.	5.7			A1
Kearns	Matthew R.	MRK	Senior	1/24/2007	E&C - Meeting with M. Covello of PwC to discuss testing results of tooling testing	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/24/2007	E&C - Preparing a year-end open items list	0.9			A1
Kearns	Matthew R.	MRK	Senior	1/24/2007	E&C - Meeting with J Brooks to discuss warranty reserve balances as of year-end	1.3			A1
Kearns	Matthew R.	MRK	Senior	1/24/2007	E&C -Preparing tooling audit workpapers for interim	3.3			A1
Kearns	Matthew R.	MRK	Senior	1/24/2007	E&C - Meeting auditing year-end warranty balances	4.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Review of YE cash balances and procedures relating to them.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Q4 fraud meeting with T. Timko, D. Bayles, B. Thelen, M. Fawcett, M. Loeb and A. Ranney to discuss the status of current ethics and fraud matters.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	DPSS - Preparation for meeting with C. Anderson.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	DPSS - Meeting with C. Anderson, A. Flowers and M. Boehm to discuss XM accounting.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Discussions with M. Boehm and E. Marold regarding E&S divisional audit status and audit matters.	0.8			A1

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Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Call with C. Nobbs to discuss YE reporting.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Review of YE international reporting.	2.2			A1
Marold	Erick W.	EWM	Senior	1/24/2007	E&S - Supervision and review of L. Powers related to accounts receivable.	2.3			A1
Marold	Erick W.	EWM	Senior	1/24/2007	E&S - Performed audit procedures related to prepaid accounts.	2.6			A1
Marold	Erick W.	EWM	Senior	1/24/2007	E&S - Performed audit procedures related to the accrued property taxes.	3.1			A1
Mendrygal	Drew B.	DBM	Staff	1/24/2007	E&C - Performing the year end worksteps for Prepaids.	1.0			A1
Mendrygal	Drew B.	DBM	Staff	1/24/2007	E&C - Time spent performing the year end worksteps for Investments.	2.3			A1
Miller	Nicholas S.	NSM	Manager	1/24/2007	Packard - Time spent reviewing tooling.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/24/2007	Packard - Travel time from Warren, OH to Troy, MI.	3.5			A1
Miller	Nicholas S.	NSM	Manager	1/24/2007	Thermal - Review of year-end workpapers, including prepaids and accruals.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2007	T&I-Performed control testing regarding journal entries for the financial statement close process at interim.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2007	T&I-Documented accounts payable substantive testing.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2007	T&I-Met with B. Kolb & M. Madak regarding income statement fluctuations.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2007	T&I-Met with R. Burrell regarding accounts payable.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2007	T&I-Met with C. Tompkins regarding fixed asset cycle.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2007	T&I-Prepared income statement fluctuations.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	1/24/2007	T&I-Performed fixed asset substantive procedures.	3.4			A1
Patel	Sejal	SP	Intern	1/24/2007	Prepared Q4 Balance sheet Analytics for Packard Division and obtain explanation for significant fluctuation.	1.4			A1
Patel	Sejal	SP	Intern	1/24/2007	Prepared Q4 Income Statement Analytics for Packard Division	3.6			A1
Patel	Sejal	SP	Intern	1/24/2007	Performing substantive audit procedures related to inventory balance at Packard Division	2.6			A1

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Pikos	Matthew C.	MCP	Senior	1/24/2007	Obtaining and documenting explanations to significant fluctuations in the Q4 overall analytical review at the Packard Division.	1.7			A1
Pikos	Matthew C.	MCP	Senior	1/24/2007	Performing substantive audit procedures on the inventory balance at the Packard Division	4.7			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - preparing for meeting w/ K. Bellis in regards to open items	0.3			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - organizing the audit room	0.4			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - testing account rec 4411	0.4			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - testing A/R walk/rollforward	0.5			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - testing account rec 1005	0.6			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - testing notes receivables	0.7			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - documenting review of PwC's round 2 testing	1.4			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - summarizing remaining open items for K. Bellis	1.4			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - testing account rec for 4413	1.4			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - documenting inquiries from meeting w/ K. Bellis in regards to open items	1.7			A1
Powers	Laura	LP	Staff	1/24/2007	E&S - meeting w/ K. Bellis in regards to open items for AR and AP	1.8			A1
Ranney	Amber C.	ACR	Senior	1/24/2007	Corporate Interim-Performing audit procedures for testing of Pension/OPEB liabilities.	3.6			A1
Ranney	Amber C.	ACR	Senior	1/24/2007	Corporate Interim-Walking the staff through the corporate AR allowance workpapers for year-end review.	0.7			A1
Ranney	Amber C.	ACR	Senior	1/24/2007	Corporate YE-Contacting R. Reimink, J. Volek and J. Lamb to follow-up on open audit requests for year-end testing.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/24/2007	E&C - Worked on the inventory turn analysis for Powertrain	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/24/2007	E&C - Worked on the LCM & Variance Capitalization of Powertrain	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/24/2007	E&C - Worked on the inventory reserve for Powertrain division - productive & non-productive	4.2			A1
Saimoua	Omar Issam	OIS	Staff	1/24/2007	E&C- Performed audit procedures related to the payroll process.	2.0			A1

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Saimoua	Omar Issam	OIS	Staff	1/24/2007	E&C- Obtained some of the AR reconciliations and reviewed for reasonableness and obtained supporting documents for reconciling items.	2.4			A1
Saimoua	Omar Issam	OIS	Staff	1/24/2007	E&C- Met with M. Adams to communicate the open items list for the accounts receivable procedure .	2.7			A1
Saimoua	Omar Issam	OIS	Staff	1/24/2007	E&C- Met with J. Yourk to communicate the payroll open items and gain understanding of the time sheet process	2.9			A1
Schwandt	Lisa N.	LNS	Staff	1/24/2007	Corporate YE-Contacted Delphi employees regarding bank reconciliations not yet received for Cash workpapers.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	1/24/2007	Corporate YE-Contacted banks to receive bank confirmations via fax and mail for those not received yet.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	1/24/2007	Corporate YE-Tying out minority interest percentages to plan agreements.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	1/24/2007	Corporate YE-Updating AWS for year end lead sheets.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	1/24/2007	Corporate YE-Pulled trial balance information for use throughout divisions for year end figures.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	1/24/2007	Corporate YE-Printed all derivative implementation issues from GAITT to consolidate in a binder for reference.	2.5			A1
Sheckell	Steven F.	SFS	Partner	1/24/2007	Review corporate year end account analysis	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/24/2007	DPSS Discussed questions with M. Boehm	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/24/2007	DPSS Documented Accrual wps.	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/24/2007	DPSS Completed warranty sales reasonableness	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	1/24/2007	DPSS Clerically tested XM schedules	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	1/24/2007	DPSS Inquired regarding FAS 48 and documented detail.	3.1			A1
Simpson	Jamie	JS	Senior Manager	1/24/2007	Time spent responding to international emails from E&Y teams.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/24/2007	Review of consent/waiver draft provided by Delphi compared to E&Y version.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/24/2007	Review of technology summary for TSRS.	1.4			A1
Smith	Carolyn E.	CES	Staff	1/24/2007	404: Tested Q4 provision to return procedure against PBC workpapers.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	1/24/2007	404: Reviewed and compared revised PBC Control Framework for Q3 with updated PBC narratives.	4.4			A1
Stille	Mark Jacob	MJS	Senior	1/24/2007	Testing of GM Administrator/Super Users for Dacor, HPS, SPS, HTKS, & STKS.	0.8			A1
Stille	Mark Jacob	MJS	Senior	1/24/2007	Testing of GM periodic review testing.	0.8			A1
Stille	Mark Jacob	MJS	Senior	1/24/2007	Testing of GM program change process and follow-up with A. Sutton related to open items and follow-up questions.	1.7			A1
Stille	Mark Jacob	MJS	Senior	1/24/2007	Testing and comparison of GM application listings and hourly and salary termination files.	2.6			A1
Tait	Kristin M.	KMT	Staff	1/24/2007	T&I - Met with J. Jurasek and J. King to discuss AR Reconciling items and the GE Rebate	0.6			A1
Tait	Kristin M.	KMT	Staff	1/24/2007	T&I - Performed sales cutoff procedures	1.2			A1
Tait	Kristin M.	KMT	Staff	1/24/2007	T&I - Performed procedures on the AR foreign currency translation	1.4			A1
Tait	Kristin M.	KMT	Staff	1/24/2007	T&I - Met with B. Kolb and J. Jurasek to discuss AR and AR Reserve fluctuations.	1.6			A1
Tait	Kristin M.	KMT	Staff	1/24/2007	T&I - Obtained and tested reserve billings reconciliations	2.4			A1
Tait	Kristin M.	KMT	Staff	1/24/2007	T&I - Performed Inventory substantive procedures	3.8			A1
Tau	King-Sze	KST	Senior	1/24/2007	Saginaw - Discussion with S. Craig regarding additional steps need to be performed on payroll area from Corporate team.	0.2			A1
Tau	King-Sze	KST	Senior	1/24/2007	Saginaw - Working on selecting samples for testing customer contracts.	0.4			A1
Tau	King-Sze	KST	Senior	1/24/2007	Saginaw - Discussion with B. Krauseneck and the team to update the client assistant list.	0.7			A1
Tau	King-Sze	KST	Senior	1/24/2007	Saginaw - Discussion with S. Craig regarding her questions on investment worksteps.	1.1			A1
Tau	King-Sze	KST	Senior	1/24/2007	Saginaw - Review year end workpapers.	2.6			A1
Tosto	Cathy I.	CIT	Partner	1/24/2007	Preparation of emails to Mexico related to tax pack review	0.3			A1
Wardrobe	Peter J.	PJW	Senior	1/24/2007	Conference call with S. Parakh from PwC regarding management testing of application controls	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/25/2007	Miscellaneous activities such as providing assistance to engagement team	1.6			A1

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Aquino	Heather	HRA	Client Serving Associate	1/25/2007	Log in and review international fee templates (tax and audit) for proxy per J. Simpson.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/25/2007	Correspondence with J. Hasse and engagement team regarding audit status meeting with T. Timko and relevant meetings.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/25/2007	Assist C. Tosto with internet connection issues at Delphi.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/25/2007	Work on DELPHI EXEC SUMMARY JAN 2007 per K. Asher and S. Sheckell.	1.4			A1
Asher	Kevin F.	KFA	Partner	1/25/2007	Saginaw audit closing meeting to review issues impacting the consolidated audit	3.4			A1
Barber	Keith A.	KAB	Senior	1/25/2007	JE/DGL - Extracted Quarter Mainframe JV Dataset from DGL.	0.8			A1
Barber	Keith A.	KAB	Senior	1/25/2007	JE/DGL - Extracted Quarter Mainframe Trial Balance Dataset from DGL.	1.4			A1
Barwin	Kristen N.	KNB	Staff	1/25/2007	E&S - Document disposals of fixed assets to verify it was recorded correctly.	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/25/2007	E&S - Recalculated depreciation of fixed assets to ensure depreciation calculation.	0.6			A1
Barwin	Kristen N.	KNB	Staff	1/25/2007	E&S - Discuss other income account with C. Lutz and make additional support requests	1.8			A1
Barwin	Kristen N.	KNB	Staff	1/25/2007	E&S - Create and document depreciation reasonableness spreadsheet.	2.8			A1
Barwin	Kristen N.	KNB	Staff	1/25/2007	E&S - Document additional payroll procedures related to Test of controls	0.6			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	Corporate YE - Conference call with J. Hunt, J. Little (Haley & Aldrich) and E. Marold to discuss H&A input into environmental reserve calculation.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	DPSS YE - Discussed revenue & expense testing with E.R. Simpson.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Met with P. Curnutt to discuss additional inventory analytics and gross margin analysis by product line.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - E&S status update call with A. Krabill.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Review of year-end cash workpapers.	0.4			A1

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Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Discussed open audit requests with C. Riedl.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Met with M. Wilkes, C. Riedl, D. Weir and E. Marold to discuss year-end testing of customer and vendor master file changes.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Review of year-end KDAC investment workpapers.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Met with M. McWhorter and E. Marold to discuss accounting for KDAC investment	0.8			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Review of prepaid expense year-end substantive workpapers.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Review of E&S accrued liabilities workpapers.	1.3			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Review of inventory year-end substantive workpapers.	1.3			A1
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Review of inventory reserve workpapers and related discussions with E. Marold.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Performed year end audit procedures for inventory specifically looking at inventory capitalization and inventory turnover.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Performed year end audit procedures relating to accrued legal.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Performed year end audit procedures on accounts receivable specifically looking at cut off testing and accounts receivable analytics.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Meet with D. Huston to discuss E&O reserve.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Performed year end audit procedures on Accrued Liabilities.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Performed audit procedures relating to Accounts Receivable reconciliation.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Updated M. Hatzfeld on status of work completed.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Discussion with L. Irrer regarding Accrued Liabilities.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	1/25/2007	Steering-Performed year audit procedures relating to account reconciliations.	1.2			A1

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Chamorro	Destiny D.	DDC	Staff	1/25/2007	Steering-Performed year audit procedures relating to Liabilities Subject to Compromise.	1.3			A1
Chamorro	Destiny D.	DDC	Staff	1/25/2007	Steering-Walked K. Asher through inventory workpapers.	3.1			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Met with P. O'Bee regarding YE testing of Fixed Assets	0.4			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Met with K. McGuire and G. Imberger to discuss Year End testing of Revenue and Expenses.	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Year End testing of In-transit inventory	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Year End testing of Investments	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Year End testing of Revenue and Expenses	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Met with G. Imberger regarding testing of Investments	1.2			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Met with K. Tau to discuss Year End Audit procedures	1.6			A1
Craig	Tashawna N.	TNC	Staff	1/25/2007	Saginaw - Year End testing of Fixed Assets	1.8			A1
Ford	David Hampton	DHF	Staff	1/25/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	1.6			A1
Ford	David Hampton	DHF	Staff	1/25/2007	Packard- Performed testing of fixed assets including CWIP balances and understanding the effects of the impairment charge taken in 2005.	1.9			A1
Ford	David Hampton	DHF	Staff	1/25/2007	Packard- Performed testing of tooling balances and amortization. (Inquired of client and PwC.)	2.3			A1
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Meet with P. Cates to discuss tooling testing	0.2			A1
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Prepare JE sample to send to B. Kolb	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Discuss audit areas with K. Tait and J. Nicol.	0.7			A1
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Follow-up with M. Madak, S. Kokic, and D. Conlon for open PBC requests	1.6			A1
Harbaugh	James M.	JMH	Senior	1/25/2007	DPSS - Performing Inventory reserves testing - alternate procedures	3.2			A1
Harbaugh	James M.	JMH	Senior	1/25/2007	DPSS - Performing JE Review	6.3			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2007	Preparation of agenda items for purposes of T. Timko weekly update. Agenda items related to Packard, Powertrain, AHG and Steering divisions.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2007	Participation in divisional Q4 closing meeting with K. Asher, J. Henning, S. Sheckell, D. Knill, J. Perkins, T. Timko, and B. Dellinger.	3.0			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Send SALT workpapers received to J. Beckman and S. Reddy.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Temp differences - work with C. Smith on starting review of material temp differences on 2006 provision	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Prepare print out of SALT workpapers received from client	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Review and update work plan	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Update client assistance list for items received and open items	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Contingency Reserves - review rollforward of contingency reserves	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Provision to Return - work on understanding and documenting Medicare subsidy issue	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Provision to Return - Create line-matching schedule to assist in understanding client reclass entries among income items	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/25/2007	YE - Review 2006 draft of rate reconciliation and provision calculation and develop list of questions, observations and concerns	2.7			A1
Henning	Jeffrey M.	JMH	Partner	1/25/2007	Attendance and participation in Year end closing meeting with Saginaw team, T. Timko, J. Williams, etc.	2.4			A1
Henning	Jeffrey M.	JMH	Partner	1/25/2007	Review of key issues and audit work on Saginaw division with K. Asher.	2.6			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: meeting with M. Madak to discuss gross margin analysis fluctuations.	0.3			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I Interim: meeting with D. Conlon to discuss inventory fluctuations at various plants.	0.7			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: worked on comparison of other cost of goods sold by month for additional inventory procedures.	0.7			A1

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Horner	Kevin John	KJH	Staff	1/25/2007	T&I Interim: worked on inventory variances account fluctuation analysis.	0.8			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: determined open requests from PBC listing for the inventory cycle to communicate to the client.	0.8			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: completed review of inventory turnover analysis.	1.2			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: review inventory support received to date from D. Conlon for year end inventory audit procedures.	1.2			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: completed disaggregated inventory balances fluctuation analysis by plant.	1.6			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: completed inventory by locations analysis.	1.9			A1
Horner	Kevin John	KJH	Staff	1/25/2007	T&I YE: worked on review of inventory variance capitalization calculation for December.	2.1			A1
Imberger	Guido	GI	Senior Manager	1/25/2007	Saginaw - Team discussion regarding accounting memos.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/25/2007	Saginaw - Team debriefing of the CFO presentation in Saginaw.	2.3			A1
Imberger	Guido	GI	Senior Manager	1/25/2007	Saginaw - Attend Divisions presentation to Delphi's CFO in Saginaw.	2.4			A1
Kearns	Matthew R.	MRK	Senior	1/25/2007	E&C - Drafting a memo to discuss year-end audit procedures related to tooling	1.4			A1
Kearns	Matthew R.	MRK	Senior	1/25/2007	E&C - Reviewing Mgmt's tooling testing	3.4			A1
Kearns	Matthew R.	MRK	Senior	1/25/2007	E&C - Reviewing year-end audit work prepared by E&Y staff members	4.6			A1
Kennedy	Gareth L.	GLK	Manager	1/25/2007	Reviewing the worker's compensation Mercer report for YE06	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Preparation of update for T. Timko meeting.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Discussions with S. Sheckell regarding YE audit issues.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Status meeting with T. Timko, S. Sheckell and J. Simpson.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Review of YE DPSS workpapers.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Discussions with M. Boehm and E. Marold regarding E&S divisional audit status and audit matters.	1.2			A1

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Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Review of YE international reporting.	2.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Discussions with C. Tosto and L. DeMers regarding YE tax audit procedures and review of YE data.	1.3			A1
Marold	Erick W.	EWM	Senior	1/25/2007	E&S - Discussion with L. Powers regarding open items.	1.1			A1
Marold	Erick W.	EWM	Senior	1/25/2007	E&S - Review of intercompany out-of-balance and related adjustments.	2.7			A1
Marold	Erick W.	EWM	Senior	1/25/2007	E&S - Review of PwC's round two control testing.	2.8			A1
Mendrygal	Drew B.	DBM	Staff	1/25/2007	E&C - Time spent performing the year end worksteps for Investments.	0.8			A1
Mendrygal	Drew B.	DBM	Staff	1/25/2007	E&C - Time spent performing the year end worksteps for Accruals.	1.0			A1
Mendrygal	Drew B.	DBM	Staff	1/25/2007	E&C - Time spent performing the year end worksteps for Investments (clerically testing).	1.1			A1
Mendrygal	Drew B.	DBM	Staff	1/25/2007	E&C - Performing the year end worksteps for Investments (reviewing interim).	1.1			A1
Mendrygal	Drew B.	DBM	Staff	1/25/2007	E&C - Performing the year end worksteps for Investments (testing and looking into an unusual items).	3.4			A1
Miller	Nicholas S.	NSM	Manager	1/25/2007	Thermal - Review of year-end investments workpapers.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/25/2007	Thermal - Review of year-end workpapers, including prepaids and accruals.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/25/2007	Thermal - Review of Q4 journal entry files.	4.5			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2007	T&I-Met with C. Tompkins regarding fixed assets.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2007	T&I-Met with R. Burrell regarding accounts payable fluctuations.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2007	T&I-Corresponded with A. Wright and other Lockport Human Resource personnel regarding payroll testing.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2007	T&I-Prepared Hyperion lead sheet income statement fluctuations.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2007	T&I-Performed accounts payable substantive testing.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2007	T&I-Performed fixed asset substantive procedures.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	1/25/2007	T&I-Created tooling ACL reports.	2.6			A1

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Patel	Sejal	SP	Intern	1/25/2007	Prepared Q4 Balance sheet Analytics for Packard Division and obtain explanation for significant fluctuation.	2.5			A1
Patel	Sejal	SP	Intern	1/25/2007	Prepared related party listing for Packard Division.	0.3			A1
Patel	Sejal	SP	Intern	1/25/2007	Reviewed internal audit roll forward test of control procedure at Packard Division.	2.4			A1
Pikos	Matthew C.	MCP	Senior	1/25/2007	Obtaining and documenting explanations to significant fluctuations in the Q4 overall analytical review at the Packard Division.	3.2			A1
Pikos	Matthew C.	MCP	Senior	1/25/2007	Performing substantive audit procedures on the inventory balance at the Packard Division	4.1			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - reviewing open items/questions	0.2			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - documenting confirmation for DPSS on inventory reclass balance	0.3			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - preparing schedule to translate investments from KRW to USD	0.3			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - reviewing related parties listing	0.3			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - reviewing intercompany worksteps/documentation	0.5			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - discussing round 2 control testing w/ PwC team	0.6			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - meeting w/ E. Marold in regards to new inventory rollforward, reviewing A/R Walk and AP Subledger procedures	1.0			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - testing AP subledger	1.0			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - discussing open items w/ E. Marold	1.1			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - Reviewing updated round 2 testing by PwC	1.3			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - documenting cleared open items/questions from meeting w/ E. Marold	1.4			A1
Powers	Laura	LP	Staff	1/25/2007	E&S - testing A/R walk/rollforward	1.4			A1
Ranney	Amber C.	ACR	Senior	1/25/2007	Corporate YE-Walking L. Schwandt through year-end audit responsibilities.	1.2			A1
Ranney	Amber C.	ACR	Senior	1/25/2007	Corporate YE-Obtaining audit support for derivative accounts as of 12/31/06	1.3			A1
Ranney	Amber C.	ACR	Senior	1/25/2007	Corporate YE-Walking through the 12/31/06 corporate trial balance with L. Schwandt to determine coverage of all significant accounts.	2.1			A1

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Ranney	Amber C.	ACR	Senior	1/25/2007	Corporate YE-Auditing derivative account balances as of 12/31/06 and obtaining additional support from the client.	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/25/2007	E&C - Worked on the inventory reserve for Powertrain division - productive & non-productive	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/25/2007	E&C - Worked on the non-productive inventory reserve for Powertrain & AHG	5.1			A1
Saimoua	Omar Issam	OIS	Staff	1/25/2007	E&C- Obtained the 4Q JE report and formatted it and submitted it to the client for explanations for selected JE's.	5.5			A1
Saimoua	Omar Issam	OIS	Staff	1/25/2007	E&C- Obtained the 3Q JE excel sheet and formatted it and forward it to the client for explanation on selected JE's.	6.6			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Prepared email and documents for Related parties considerations for consolidation at the corporate level.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Tying out minority interest percentages to plan agreements.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Picked up UAW agreement and Environmental Remediation project from client; prepared binder accordingly.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Updating AWS for year end lead sheets.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Contacted banks to receive bank confirmations via fax and mail for those not received yet.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Corrections to the ICFC document in AWS.	2.2			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Pulled trial balance information for use throughout divisions for year end figures.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	1/25/2007	Corporate YE-Reconciled the Year end Trial Balance to DGL.	2.7			A1
Sheckell	Steven F.	SFS	Partner	1/25/2007	Review corporate year end account analysis	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/25/2007	Communicate with various international timely locations	3.0			A1
Sheckell	Steven F.	SFS	Partner	1/25/2007	Attend Saginaw closing meeting	3.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/25/2007	DPSS - Call to M. Fraylick re: LSC	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	1/25/2007	DPSS Discussed Revenue and Exp steps with client	0.4			A1

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Simpson	Emma-Rose S.	ESS	Staff	1/25/2007	DPSS Discussed progress with J. Harbaugh.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/25/2007	DPSS: Documented open items on Accrual workpapers.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	1/25/2007	DPSS Documented and cleared review notes.	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/25/2007	DPSS Cleared review notes and documented	3.2			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Review of Audit Committee materials from previous meetings.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Review of PGAP procedures with A. Ranney and assignment of responsibility.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Review of Delphi staffing for 2007	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Preparation of email to T. Riesenbergs regarding consents/waivers from Delphi foreign subsidiaries.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Discussion with N. Miller and K. Gerber regarding Thermal audit status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Review of technology summary for TSRS.	1.3			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Discussion with A. Krabill regarding ETBR.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Preparation of agenda topics for audit status meeting with T. Timko.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/25/2007	Audit status meeting with S. Sheckell, A. Krabill and T. Timko.	0.8			A1
Smith	Carolyn E.	CES	Staff	1/25/2007	Provide forms and other information for C. Tosto and L DeMers.	0.2			A1
Smith	Carolyn E.	CES	Staff	1/25/2007	Provision: Discussed coordination plan with J. Hegelmann on how to complete tax provision project.	0.2			A1
Smith	Carolyn E.	CES	Staff	1/25/2007	404: Control Framework - Create list of items required from and questions for client to complete testing for Q4.	0.4			A1
Smith	Carolyn E.	CES	Staff	1/25/2007	404: Control Framework - Create list of items required from and questions for client to complete testing for Q3.	0.6			A1
Smith	Carolyn E.	CES	Staff	1/25/2007	404: Merging testing information from J. Hegelmann's copy of the Q4 Control matrix with my testing information.	0.9			A1

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Smith	Carolyn E.	CES	Staff	1/25/2007	Provision: U.S. Permanent book/tax differences - Compared adjustments within scope to determine if reasonable. Created workpaper and list of questions for client.	1.3			A1
Smith	Carolyn E.	CES	Staff	1/25/2007	Provision: 2006 U.S./temporary book/tax difference - reviewed any Sch M item that was within the scope of the project and created workpaper to reflect those items Created list of items still required from client.	1.6			A1
Smith	Carolyn E.	CES	Staff	1/25/2007	Provision: Reviewing new PBC workpapers, including the provision calculation and the rate reconciliation; printed and began indexing for filing	1.6			A1
Tait	Kristin M.	KMT	Staff	1/25/2007	T&I - Met with R. Burrell to discuss prepaids and intercompany accounts	0.4			A1
Tait	Kristin M.	KMT	Staff	1/25/2007	T&I -Met with R. Burrell and J. King to discuss and obtain support for the GE rebate accrual	0.8			A1
Tait	Kristin M.	KMT	Staff	1/25/2007	T&I - Prepared an AR Rollforward analytic	1.2			A1
Tait	Kristin M.	KMT	Staff	1/25/2007	T&I - Tested pre-petition liabilities rollforward	1.5			A1
Tait	Kristin M.	KMT	Staff	1/25/2007	T&I - Tested AR reserve reconciliations	2.6			A1
Tait	Kristin M.	KMT	Staff	1/25/2007	T&I - Tested Accrued AR reconciliations	3.9			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion with G. Imberger regarding intercompany reconciliations.	0.6			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion with P. O'Bee and J. Town regarding tooling reconciliation.	0.7			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion with S. Craig regarding I/C Inventory Intransit.	0.7			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion with S. Craig regarding additional steps needed to be performed on payroll area from Corporate team.	0.7			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Working on selecting samples for testing customer contracts.	0.7			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion with S. Craig regarding accounts payable work that she has done.	0.8			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Review inventory in-transit workpaper.	0.9			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Review Prepaid workpapers.	1.2			A1
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Working on accounts payable.	1.4			A1
Tosto	Cathy I.	CIT	Partner	1/25/2007	Review emails from France and China related to foreign tax pack reviews	0.3			A1

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Tosto	Cathy I.	CIT	Partner	1/25/2007	Discuss provision to return adjustments with Hegelmann.	0.4			A1
Tosto	Cathy I.	CIT	Partner	1/25/2007	Review non U.S. contingency memo	1.6			A1
Tosto	Cathy I.	CIT	Partner	1/25/2007	Review provision to return workpapers	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Correspondence regarding Katcon - Venezuela: Transfe Pricing for 2006 pre-approval.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Preparation of FY 2007/2008 staffing template per J. Simpson; forward to C. Failer accordingly.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Correspondence with J. Simpson and A. Krabill regarding France SRM.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Coordination of obtaining color copies of DELPHI EXEC SUMMARY JAN 2007 per K. Asher.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Coordination of supply order for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Correspondence with S. Sheckell, K. Asher and G. Curry regarding V - Card request from Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Finalization of materials for meeting with R. O'Neal per K. Asher and S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/26/2007	Assist L. DeMers with internet connection issues at Delphi.	0.3			A1
Asher	Kevin F.	KFA	Partner	1/26/2007	Meeting with R. O'Neal regarding audit status	1.6			A1
Asher	Kevin F.	KFA	Partner	1/26/2007	AHG divisional 4th quarter review of accounting, reporting and internal control matters	2.9			A1
Barber	Keith A.	KAB	Senior	1/26/2007	JE/DGL - Execution of DGL Q4 JE CAAT for Company Code 129	2.2			A1
Barber	Keith A.	KAB	Senior	1/26/2007	JE/DGL - Execution of DGL Q4 JE CAAT for Company Code 132	3.4			A1
Barber	Keith A.	KAB	Senior	1/26/2007	JE/DGL - Execution of DGL Q4 JE CAAT for Company Code 141	3.4			A1
Barber	Keith A.	KAB	Senior	1/26/2007	JE/DGL - Execution of DGL Q4 JE CAAT for Company Code 161	3.4			A1
Barber	Keith A.	KAB	Senior	1/26/2007	JE/DGL - Execution of DGL Q4 JE CAAT for Company Code 289	3.4			A1

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Barber	Keith A.	KAB	Senior	1/26/2007	JE/DGL - Execution of DGL Q4 JE CAAT for Company Code 290	3.4			A1
Barwin	Kristen N.	KNB	Staff	1/26/2007	E&S - Discussion with R. Hofmann regarding fixed assets	0.6			A1
Barwin	Kristen N.	KNB	Staff	1/26/2007	E&S - Review disposal of fixed assets and clear review notes from M. Boehm	2.2			A1
Barwin	Kristen N.	KNB	Staff	1/26/2007	E&S - Travel time from Kokomo, Indiana to Troy, Michigan.	4.5			A1
Boehm	Michael J.	MJB	Manager	1/26/2007	Corporate YE - Discussed bank confirmations with L. Schwandt.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/26/2007	Corporate YE - Conference call with J. Hunt, J. Resengard (ECIR President) and E. Marold to discuss Remedy Defender software utilized in calculation of environmental reserves.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/26/2007	E&S Interim - Review of interim revenue and expense documentation.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/26/2007	E&S YE - Review of year-end inventory workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	1/26/2007	Review of year-end AR workpapers.	1.1			A1
Boehm	Michael J.	MJB	Manager	1/26/2007	E&S YE - Review of AR reserve analysis at year-end.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/26/2007	E&S YE - Return travel from Kokomo, IN to Royal Oak, MI.	4.2			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Discussed with K. Tau & G. Imberger procedures for round 2 testing relating to control testing	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Meet with D. Huston to discuss gross margin analysis explanations.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Performed year audit procedures relating to account reconciliations.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Discussed with G. Imberger gross margin analysis explanation	0.8			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Completed year end audit procedures relating to inventory.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering- Team update meeting w/ G. Imberger, K. Tau, S. Craig and D. Chamarro.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Worked on inventory analytics to satisfy year end audit procedures.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Performed year end audit procedures relating to accrued legal.	1.8			A1

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Chamarro	Destiny D.	DDC	Staff	1/26/2007	Steering-Discussion with L. Irrer regarding Accrued Liabilities.	1.9			A1
Craig	Tashawna N.	TNC	Staff	1/26/2007	Saginaw - Met with P. O'Bee regarding YE testing of Fixed Assets	0.2			A1
Craig	Tashawna N.	TNC	Staff	1/26/2007	Saginaw - Met with L. Irrer to discuss Year End testing of Investments	0.3			A1
Craig	Tashawna N.	TNC	Staff	1/26/2007	Saginaw - Met with L. Irrer regarding Year End testing of Accounts Payable	0.6			A1
Craig	Tashawna N.	TNC	Staff	1/26/2007	Saginaw - Year End testing of Prepaid Expenses	0.8			A1
Craig	Tashawna N.	TNC	Staff	1/26/2007	Saginaw - Year End testing of Investments	1.4			A1
Craig	Tashawna N.	TNC	Staff	1/26/2007	Saginaw - Year End testing of equity	2.2			A1
Craig	Tashawna N.	TNC	Staff	1/26/2007	Saginaw - Year End testing of Fixed Assets	3.6			A1
DeMers	Laurie A.	LAD	Senior Manager	1/26/2007	YE - Meet with L. DeMers and C. Smith to discuss work plan, items received from client and progress made in reviewing items received.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	1/26/2007	Meet with T. Tamer regarding samples requested, return to provision, open questions, and status of information.	1.4			A1
DeMers	Laurie A.	LAD	Senior Manager	1/26/2007	Meeting with A. Krabill, J. Hegelmann, and C. Smith to discuss status of materials received, engagement protocol, workpapers, audit documentation requirements, AWS workprogram replication with workprogram, approach for SOX Q3 and Q4, and checklist updates.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	1/26/2007	Meet with J. Hegelmann to discuss return to provision issues and assess issues regarding other items received..	2.2			A1
DeMers	Laurie A.	LAD	Senior Manager	1/26/2007	Meet with T. Tamer regarding status of material received, timing, etc.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	1/26/2007	Meet with A. Krabill regarding scoping deferred tax rollforwrd and approach for testing the effective tax rate permanent items.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	1/26/2007	Work with J. Hegelmann to formulate a list of questions for schedules received and to prepare highlighted list of deferred items to request, and a package of items to discuss with T. Tamer.	1.2			A1
Ferguson	Stephen J.	SJF	Executive Director	1/26/2007	Int'l tax provision prep discussions w/ K. Keown, L. Hargus, E. Trumbull & C. Tosto	0.7			A1

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Ford	David Hampton	DHF	Staff	1/26/2007	Packard- Performed testing of tooling balances and amortization. (Inquired of client and PwC.)	3.6			A1
Ford	David Hampton	DHF	Staff	1/26/2007	Packard - Travel time from Warren, OH to Northville, MI returning from trip to audit YE.	4.2			A1
Gerber	Katherine A.	KAA	Senior	1/26/2007	T&I - Document tooling amortization procedures to be performed for year-end testing	0.2			A1
Harbaugh	James M.	JMH	Senior	1/26/2007	DPSS - Finalization of open items prior to leaving DPSS	1.1			A1
Harbaugh	James M.	JMH	Senior	1/26/2007	DPSS - Testing Journal Entries	2.3			A1
Harbaugh	James M.	JMH	Senior	1/26/2007	DPSS - Performing AR Rollforward procedures	2.4			A1
Harbaugh	James M.	JMH	Senior	1/26/2007	DPSS - Performing AR testing procedures	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/26/2007	Participation in Q4 year-end closing meeting with K. Stipp, A. Reneaud, K. Asher, S. Sheckell, and J. Henning.	2.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/26/2007	Review of interim AHG workpapers related to E&O reserves, LCM reserves, AR reserves and warranty reserves.	6.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/26/2007	Update session with J. Brooks to discuss status of audit, open issues, and timing of completion.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/26/2007	YE - Contingency Reserve - Prepare copies of original documents provided by T. Tamer	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/26/2007	YE - Meet with A. Krabill and L. DeMers to discuss specific permanent items on the provision to return and scoping of deferred items	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/26/2007	YE - Meet with L. DeMers and C. Smith to discuss work plan, items received from client and progress made in reviewing items received	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	1/26/2007	YE - Meet with T. Tamer and L DeMers to discuss questions on items received and timing of additional items needed	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/26/2007	YE - Work with L. DeMers to prepare open items list and inquiries for meeting with T. Tamer.	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	1/26/2007	YE - Provision to Return - work with L. DeMers to prove out client's true-up entry	2.4			A1

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Henning	Jeffrey M.	JMH	Partner	1/26/2007	Debrief Team re: AHG closing meeting - J. Henning, M Hatzfeld, and M. Rothmund	1.1			A1
Henning	Jeffrey M.	JMH	Partner	1/26/2007	AHG closing review with K. Stipp, B. Dellinger, T. Timko, et. al	2.6			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: meeting with D. Conlon to discuss standard cost variance accounts.	0.4			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: meeting with N. Miller to go over inventory worksteps.	0.4			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: updated sign offs on inventory worksteps in AWS.	0.4			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: went over gross margin fluctuations and other cost of goods sold fluctuations with M. Madak.	0.4			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I Interim: meeting with D. Conlon to go over shrink reserve for Q4.	0.8			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: completed other cost of goods sold variance analysis.	0.8			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: updated gross margin analysis for explanation received for unusual fluctuations.	0.9			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: completed testing on the inventory shrink reserve for as of year end.	1.6			A1
Horner	Kevin John	KJH	Staff	1/26/2007	T&I YE: finished testing of the standard cost variances capitalization December calculation.	1.6			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - Discussion with B. Prueter regarding CDC process (NPI) and our results from the sample counts.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - develop agenda for status meeting with J. Perkins.	0.3			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - Provide guidance on audit focus of investments and necessary work to be performed at Saginaw.	0.4			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - Review of Gross margin Analysis performed.	0.4			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - Review of analytic performed on employee costs.	0.4			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - status meeting with J. Perkins regarding statu of the audit.	0.8			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - Review documents received for IC and inventory in transit.	1.3			A1
Imberger	Guido	GI	Senior Manager	1/26/2007	Saginaw - Review of information received on Intercompany Balances.	1.3			A1

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Kearns	Matthew R.	MRK	Senior	1/26/2007	E&C - Documenting testing related to FSCP	1.3			A1
Kearns	Matthew R.	MRK	Senior	1/26/2007	E&C - Meeting with J. Brooks to discuss audit status and open items	0.4			A1
Kearns	Matthew R.	MRK	Senior	1/26/2007	E&C - Meeting with N. Niranjana to discuss open items list for year-end audit	0.6			A1
Kearns	Matthew R.	MRK	Senior	1/26/2007	E&C - Time incurred pulling Villeron Restructuring Accrual wkps together for purposes of sending documents to E&Y France team.	0.9			A1
Kearns	Matthew R.	MRK	Senior	1/26/2007	E&C - Reviewing Mgmt's round 2 SOX testing	3.6			A1
Keown	Karen M.	KMK	Senior Manager	1/26/2007	Discuss staffing for foreign provision with S. Ferguson and L. Hargus	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Edits to the ICFC based on final partner review.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Discussions with S. Sheckell regarding YE audit issues.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Discussions with M. Boehm and E. Marold regarding E&S divisional audit status and audit matters.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Review of YE international reporting.	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Discussions with C. Tosto and L. DeMers regarding YE tax audit procedures and review of YE data.	2.1			A1
Marold	Erick W.	EWM	Senior	1/26/2007	E&S - Cleared A/R Reserve review notes.	1.4			A1
Marold	Erick W.	EWM	Senior	1/26/2007	E&S - Travel time from Kokomo, IN to Berkley, MI.	4.4			A1
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - Meeting with K. Lentine to go over investment item.	0.3			A1
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - Performing the year end worksteps for Accruals (finishing documentation).	0.6			A1
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - Documentation of information obtained from the K. Lentine meeting.	0.7			A1
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - Performing the year end worksteps for Accruals.	1.1			A1
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - Prepare request list for Year end AP cutoff testing.	1.1			A1
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - Performing the year end worksteps for Accruals.	1.5			A1
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - Performing the year end worksteps for Intercompany accounts.	1.7			A1

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Miller	Nicholas S.	NSM	Manager	1/26/2007	Corporate - Meeting with J. Schmidt to discuss the derivatives identifier surveys.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/26/2007	Corporate - Meeting with T. Krause to discuss the status of the derivatives testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/26/2007	Corporate - Review of derivatives audit workpapers.	1.2			A1
Miller	Nicholas S.	NSM	Manager	1/26/2007	Thermal - Meeting with D. Greenbury to discuss status of year-end procedures.	0.7			A1
Miller	Nicholas S.	NSM	Manager	1/26/2007	Thermal - Meeting with B. Kolb to discuss warranty reserves and quarterly journal entries.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/26/2007	Thermal - Review of AR and AR reserve workpapers.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	1/26/2007	T&I-Prepared substantive payroll testing.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	1/26/2007	T&I-Met with P. Cates regarding fixed asset testing.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	1/26/2007	T&I-Performed fixed asset control testing.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	1/26/2007	T&I-Met with C. Tompkins regarding fixed asset fluctuations.	0.6			A1
Patel	Sejal	SP	Intern	1/26/2007	Reviewed Internal Audit roll forward test of control procedure at Packard Division.	2.1			A1
Patel	Sejal	SP	Intern	1/26/2007	Packard - Travel time from Warren, OH to Troy, MI	3.7			A1
Pikos	Matthew C.	MCP	Senior	1/26/2007	Obtaining and documenting explanations to significant fluctuations in the Q4 overall analytical review at the Packard Division.	0.8			A1
Pikos	Matthew C.	MCP	Senior	1/26/2007	Performing substantive audit procedures on the inventory balance at the Packard Division	3.1			A1
Pikos	Matthew C.	MCP	Senior	1/26/2007	Travel time from Warren, OH to Troy, MI after performing year-end substantive audit procedures at the Packard division.	3.3			A1
Powers	Laura	LP	Staff	1/26/2007	E&S - organizing the audit room	0.2			A1
Powers	Laura	LP	Staff	1/26/2007	E&S - reviewing open items/questions	0.3			A1
Powers	Laura	LP	Staff	1/26/2007	E&S - meeting w/ K. Bellis in regards to open items for AR and AP	0.5			A1
Powers	Laura	LP	Staff	1/26/2007	E&S - testing inventory rollforward procedures	1.3			A1
Powers	Laura	LP	Staff	1/26/2007	E&S - testing AP subledger	1.5			A1
Powers	Laura	LP	Staff	1/26/2007	E&S - meeting w/ K. Bellis in regards to AR Walk	2.0			A1
Powers	Laura	LP	Staff	1/26/2007	E&S - travel time to Ypsilanti, MI from Kokomo, IN to return from client site	4.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	1/26/2007	Corporate YE-Discussing cash coverage as of 12/31/06 with A. Krabill.	0.6			A1
Ranney	Amber C.	ACR	Senior	1/26/2007	Corporate YE-Walking L. Schwandt through audit procedures for 12/31/06 derivative account reconciliations.	0.8			A1
Ranney	Amber C.	ACR	Senior	1/26/2007	Corporate YE-Walking E. Simpson through Workers' Compensation analytics.	1.3			A1
Ranney	Amber C.	ACR	Senior	1/26/2007	Corporate YE-Auditing derivative account balances as of 12/31/06 and obtaining additional support from the client.	5.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/26/2007	E&C - Meeting with J. Henning & M. Hatzfeld to discuss the year end audit implication of the AHG division after the Year-End AHG CFO presentation.	2.8			A1
Rothmund	Mario Valentin	MVR	Senior	1/26/2007	Meeting with M. Hatzfeld to walk through the E&C PBC List.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	1/26/2007	E&C - Meeting with M. Kloss to discuss open items questions for the interim audit, as well as discussed the year-end non-productive inventory.	3.9			A1
Saimoua	Omar Issam	OIS	Staff	1/26/2007	E&C- Met with B. Hoepfner to discuss the JE testing and obtain an understanding of manual JE and system JE.	2.5			A1
Saimoua	Omar Issam	OIS	Staff	1/26/2007	E&C- Performed audit related procedures to the AR cutoff testing.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	1/26/2007	E&C- Performed a review of the Q3 JE report after being received from Delphi and reviewed for reasonableness	6.5			A1
Schwandt	Lisa N.	LNS	Staff	1/26/2007	Corporate YE-Performed year end audit procedures on derivatives workpapers.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	1/26/2007	Corporate YE-Prepared Cash Balances reconciliation for year end from Hyperion.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	1/26/2007	Corporate YE-Contacted banks to receive bank confirmations via fax and mail for those not received yet.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	1/26/2007	Corporate YE-Performed Year end audit procedures on Debt workpapers received from the client.	4.5			A1
Sheckell	Steven F.	SFS	Partner	1/26/2007	Review corporate year end account analysis	2.0			A1
Sheckell	Steven F.	SFS	Partner	1/26/2007	Attend meeting with R. O'Neal.	1.0			A1
Sheckell	Steven F.	SFS	Partner	1/26/2007	Attend AHG closing meeting	3.0			A1

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Simpson	Emma-Rose S.	ESS	Staff	1/26/2007	ACS: Worked on workers comp. analytics	4.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/26/2007	Documented Revenue and Expense worksteps	3.9			A1
Simpson	Jamie	JS	Senior Manager	1/26/2007	Thermal - Review of Thermal year-end audit workpapers.	3.6			A1
Simpson	Jamie	JS	Senior Manager	1/26/2007	Thermal - Discussion with D. Greenbury regarding audi status.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/26/2007	Preparation of international restructuring payment testing audit program.	1.4			A1
Simpson	Jamie	JS	Senior Manager	1/26/2007	Preparation of email to E&Y France regarding restructuring payment testing.	0.6			A1
Smith	Carolyn E.	CES	Staff	1/26/2007	404: Update U120's for Q3 - U.S., Non-U.S. and Consolidated.	0.0			A1
Smith	Carolyn E.	CES	Staff	1/26/2007	Provision: U.S. Permanent book/tax differences - Compared adjustments within scope to determine if reasonable. Created workpaper and list of questions for client.	0.2			A1
Smith	Carolyn E.	CES	Staff	1/26/2007	Provide forms and other information for C. Tosto and L DeMers.	0.4			A1
Smith	Carolyn E.	CES	Staff	1/26/2007	404 & Provision: Prepare files for PBC docs and testing workpapers.	0.5			A1
Smith	Carolyn E.	CES	Staff	1/26/2007	404 & Provision: Meeting with L. DeMers and J. Hegelmann regarding work plan for new PBC docs.	1.4			A1
Smith	Carolyn E.	CES	Staff	1/26/2007	404: Update U120's for Q3 - U.S., Non-U.S. and Consolidated.	5.1			A1
Stille	Mark Jacob	MJS	Senior	1/26/2007	Documentation and completion of Integra-T DITGC and workpapers.	2.6			A1
Stille	Mark Jacob	MJS	Senior	1/26/2007	Documentation and completion of IT2 DITGC and workpapers.	3.7			A1
Tait	Kristin M.	KMT	Staff	1/26/2007	T&I - Met with J. Jurasek to discuss significant AR rollforward items	0.6			A1
Tait	Kristin M.	KMT	Staff	1/26/2007	T&I - Reviewed support of significant rollforward items	2.1			A1
Tait	Kristin M.	KMT	Staff	1/26/2007	T&I - Tested AR rollforwards	2.1			A1
Tait	Kristin M.	KMT	Staff	1/26/2007	T&I - Prepared an AR reserve analytic	2.2			A1
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Discussion with S. Craig regarding additiona steps needed to be performed on payroll area from Corporate team.	0.1			A1
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Working on selecting samples for testing customer contracts.	0.2			A1

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Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Discussion with G. Imberger regarding intercompany reconciliations.	0.4			A1
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Discussion with L. Irrer regarding Intercompany Accounts Payable reconciliation.	0.4			A1
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Meeting with B. Krauseneck to discuss customer contract testing.	0.4			A1
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Discussion with S. Craig regarding accounts payable.	0.6			A1
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Working on intercompany lead sheet.	0.9			A1
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Review year end workpapers.	3.8			A1
Wardrobe	Peter J.	PJW	Senior	1/26/2007	Review and documentation of SAP application controls testing.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/27/2007	Work on 2006 Fee Proxy - review and input of fee templates received.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/27/2007	Correspondence with J. Harbaugh regarding RTS request process.	0.2			A1
Boehm	Michael J.	MJB	Manager	1/27/2007	E&S YE - Review of year-end revenue and expense workpapers.	1.4			A1
Boehm	Michael J.	MJB	Manager	1/27/2007	E&S YE - Walked J. Henning and A. Krabill through E&S audit status and substantive workpapers with assistance from E. Marold.	3.3			A1
Ford	David Hampton	DHF	Staff	1/27/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	0.7			A1
Ford	David Hampton	DHF	Staff	1/27/2007	Packard- Performed testing of tooling balances and amortization. Inquired of client and PwC.	2.3			A1
Harbaugh	James M.	JMH	Senior	1/27/2007	DPSS - Organizing workpapers for YE 2006 audit	1.3			A1
Harbaugh	James M.	JMH	Senior	1/27/2007	DPSS - Reviewing Legal Reserve workpapers	2.1			A1
Harbaugh	James M.	JMH	Senior	1/27/2007	DPSS- Clearing review notes	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/27/2007	Review of audit status with M. Kearns, M. Rothmund, and O. Saimoua.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/27/2007	Review with J. Henning of year-end audit status of significant account areas on E&C/PT for accounts receivable, inventory, prepaids and other assets, accounts payable, intercompany reconciliations.	2.5			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/27/2007	Review of closure of open interim items related to WIP costing, consigned inventory and non-productive inventory.	3.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/27/2007	YE - 404 - U.S. - Draft process details in U-120 process documentation for deferred taxes	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/27/2007	YE - 404 - U.S. - Draft controls process paragraph/outline for provision to return process in U-120	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/27/2007	404 - YE - U.S. - Review U.S. Income Tax Accounting U-120, documentation of control processes	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/27/2007	YE - 404 - U.S. - Review control test plan, compare controls to company prepared narrative and prepare open items list and inquiry list for client based on review of these items	2.1			A1
Henning	Jeffrey M.	JMH	Partner	1/27/2007	AHG - Review of inventory and inventory reserve work	1.0			A1
Henning	Jeffrey M.	JMH	Partner	1/27/2007	E&C - Review of non productive inventory audit work	0.7			A1
Henning	Jeffrey M.	JMH	Partner	1/27/2007	Review E&S interim results and status of year end testing with A. Krabill, E. Marold and M. Boehm	3.0			A1
Henning	Jeffrey M.	JMH	Partner	1/27/2007	Review Packard analytic review workpapers from interim	0.6			A1
Horner	Kevin John	KJH	Staff	1/27/2007	E&S YE: Assistg K. Barwin with the depreciation recalculation spreadsheet.	0.3			A1
Horner	Kevin John	KJH	Staff	1/27/2007	Packard YE: sent follow-up request to C. Tucker to receive shipments documentation for our testing.	0.2			A1
Horner	Kevin John	KJH	Staff	1/27/2007	Packard YE: sent follow-up request to G. Naylor to get an answer to a discrepancy noted in our shipping cut-off testing.	0.2			A1
Horner	Kevin John	KJH	Staff	1/27/2007	Packard YE: discussion with M. Pikos regarding status of open items for accounts receivable testing and shipments testing.	0.4			A1
Horner	Kevin John	KJH	Staff	1/27/2007	Packard YE: updated the accounts receivable interim reserve memo for comments from M. Hatzfeld.	0.6			A1

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Horner	Kevin John	KJH	Staff	1/27/2007	T&I YE: discussion with M. Rothmund on AHG and Interiors trial balance and fluctuation explanations we need to obtain.	0.2			A1
Horner	Kevin John	KJH	Staff	1/27/2007	T&I YE: worked on tie out and documenting inventory reconciliations that met our scope for testing.	1.6			A1
Kearns	Matthew R.	MRK	Senior	1/27/2007	E&C - Assisting staff members with year-end procedures and questions.	0.7			A1
Kearns	Matthew R.	MRK	Senior	1/27/2007	E&C - Documenting auditing procedures related to cash for year-end	0.8			A1
Kearns	Matthew R.	MRK	Senior	1/27/2007	E&C - Documenting and auditing other accruals balances for year-end audit procedures	2.1			A1
Kearns	Matthew R.	MRK	Senior	1/27/2007	E&C - Auditing and documenting warranty reserves as of 12.31.06	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/27/2007	Research relating to environmental reserve procedures.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/27/2007	Meeting with J. Henning, M. Boehm and E. Marold to discuss the YE E&S audit work and status.	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/27/2007	Review of European reporting.	2.4			A1
Marold	Erick W.	EWM	Senior	1/27/2007	E&S - Updated conclusions for IC Delco inventory based on year-end analysis.	1.1			A1
Marold	Erick W.	EWM	Senior	1/27/2007	E&S - Reviewed results from CAAT to analyze physical inventory variances.	2.8			A1
Marold	Erick W.	EWM	Senior	1/27/2007	E&S - E&S meeting with J. Henning, E. Marold, M. Boehm and A. Krabill to discuss status of year-end audit and review trial balance detail.	4.1			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - ACL Inventory for Needmore	0.3			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - ACL Inventory for Fitzgerald	0.4			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - ACL Inventory for Saginaw	0.4			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - ACL setup for inventory comparisons	0.4			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - ACL Inventory for Milwaukee	0.6			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - ACL inventory for Rochester	1.4			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - Compiling year end inventory analytic	1.4			A1
Mendrygal	Drew B.	DBM	Staff	1/27/2007	E&C - Performing inventory testing for Anderson	2.1			A1
Miller	Nicholas S.	NSM	Manager	1/27/2007	Packard - Review of Packard inventory intercompany, in-transit and intercompany profit in inventory workpapers.	3.9			A1

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Miller	Nicholas S.	NSM	Manager	1/27/2007	Packard - Review of the accounts receivable workpapers.	2.5			A1
Pacella	Shannon M.	SMP	Manager	1/27/2007	Reviewed Integra-T walkthroughs	1.5			A1
Pikos	Matthew C.	MCP	Senior	1/27/2007	Performing the overall analytical review on the income statement accounts at the Packard Division. This review compared the 4th quarter 2006 balances to the 4th quarter 2005 balances.	2.8			A1
Pikos	Matthew C.	MCP	Senior	1/27/2007	Performing the overall analytical review on the balance sheet account for the Packard Division for the 4th quarter.	4.6			A1
Powers	Laura	LP	Staff	1/27/2007	DPSS - prepare memo documenting Cuneo cycle counts	1.5			A1
Powers	Laura	LP	Staff	1/27/2007	E&S - reviewing open items w/ E. Marold	0.3			A1
Powers	Laura	LP	Staff	1/27/2007	E&S - clearing open items for A/R sales testing	1.3			A1
Powers	Laura	LP	Staff	1/27/2007	E&S - testing A/R walk and supporting documentation	1.4			A1
Powers	Laura	LP	Staff	1/27/2007	E&S - completing testing of the inventory rollforward procedures	1.8			A1
Ranney	Amber C.	ACR	Senior	1/27/2007	Corporate YE-Reviewing 12/31/06 derivative account balances and requesting additional audit support from J. Schmidt.	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/27/2007	Drafted a non-productive inventory memo, including th AHG & E&C division	3.7			A1
Rothmund	Mario Valentin	MVR	Senior	1/27/2007	E&C - Meeting with J. Henning and M. Hatzfeld to walk through the AHG/ Powertrain inventory topics.	3.8			A1
Saimoua	Omar Issam	OIS	Staff	1/27/2007	E&C- Performed audit related procedures related to the Fixed asset reconciliations	3.0			A1
Saimoua	Omar Issam	OIS	Staff	1/27/2007	E&C- Performed audit related procedures related to the JE testing	4.5			A1
Schwandt	Lisa N.	LNS	Staff	1/27/2007	Corporate YE-Formatting year end trial balance for figures included in lead sheets.	3.5			A1
Schwandt	Lisa N.	LNS	Staff	1/27/2007	Corporate YE-Performing year end audit procedures on derivative workpapers.	3.5			A1
Sheckell	Steven F.	SFS	Partner	1/27/2007	Review international SRM's	3.0			A1
Smith	Carolyn E.	CES	Staff	1/27/2007	404: Q3 and Q4 Control Framework - made edits suggested in meeting with J. Hegelmann and L. DeMers to clarify E&Y review of framework.	0.4			A1

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Smith	Carolyn E.	CES	Staff	1/27/2007	404: Discussed PBC Narratives and E&Y Narratives with J. Hegelmann and the feedback that should be prepared for E&Y Sr. Mgr. and client.	0.6			A1
Smith	Carolyn E.	CES	Staff	1/27/2007	404: Edit E&Y narrative for U.S. based upon edits from J. Hegelmann.	0.9			A1
Smith	Carolyn E.	CES	Staff	1/27/2007	404: Editing E&Y narratives for Non-U.S. controls based upon PBC narratives and Control Framework	1.6			A1
Smith	Carolyn E.	CES	Staff	1/27/2007	404: Q3 Non-U.S. Control Framework audit - verified that PBC Narrative matched the PBC Control Framework and that PBC workpapers were received.	2.2			A1
Boehm	Michael J.	MJB	Manager	1/28/2007	E&S YE - Travel time to Kokomo, IN from Royal Oak, MI.	4.2			A1
Hargus	Lisa D.	LDH	Senior Manager	1/28/2007	Review and respond to e-mails regarding 2006 provision.	0.8			A1
Hargus	Lisa D.	LDH	Senior Manager	1/28/2007	Review sample international tax package	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/28/2007	Preparation of materials for the European closing call.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/28/2007	Review of European reporting.	1.6			A1
Marold	Erick W.	EWM	Senior	1/28/2007	Corporate - Reviewed tech summary and provided comments.	1.1			A1
Marold	Erick W.	EWM	Senior	1/28/2007	E&S - Travel time from Berkley, MI to Kokomo, IN.	4.2			A1
Pacella	Shannon M.	SMP	Manager	1/28/2007	Reviewed IT-2 Walkthroughs	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with J. Simpson and B. Hamblin regarding Info6 role on new engagement code for engagement economics purposes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with S. Sheckell and A. Krabill regarding European closing meeting slides.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with team regarding Delphi AWS/Team Folder.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with team regarding Y/E Close meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Coordination of S. Patel Access Badge Request per A. Ranney.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Correspondence with team regarding Qtrly. Div. Mtgs.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/29/2007	Coordination of arrival of international tax individuals per J. Hegelmann.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	Corporate YE - Prepared correspondence to A. Krabill regarding environmental reserves.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	DPSS YE - Review of correspondence related to XM subsidy receivable confirmation.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	DPSS YE - Review of materials related to DPSS Q4 review meeting with T. Timko.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	DPSS YE - Discussions with E. R. Simpson and J. Harbaugh regarding open items.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Discussed warranty analyses with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Review of year-end open items listing for communication to client.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Assisted K. Barwin in preparation of year-end fixed asset workpaper documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Review of Intercompany year-end substantive workpapers.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Review of inventory control testing year-end update	0.8			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Review of year-end FSCP control testing update workpaper documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Review of year-end inventory substantive workpapers.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Review of year-end AP workpapers.	1.3			A1
Boehm	Michael J.	MJB	Manager	1/29/2007	E&S YE - Review of revenue and AR TOC documentation.	1.6			A1

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DeMers	Laurie A.	LAD	Senior Manager	1/29/2007	Meet with J. Hegelmann and C. Smith to discuss SOX 404 U.S. Income Tax Accounting process, U-120, client narrative, and discuss approach for completing testing grid for Q3 and YE.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	1/29/2007	Review U-120 for SOX 404 Consolidated Income Tax Accounting process and client narrative.	2.1			A1
DeMers	Laurie A.	LAD	Senior Manager	1/29/2007	Meet with T. Tamer to discuss timing of review for YE workpapers - YE management testing documents.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	1/29/2007	Discussion with C. Tosto regarding status update on issues.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	1/29/2007	Debrief with J. Hegelmann and C. Smith on progress.	0.4			A1
Ferguson	Stephen J.	SJF	Executive Director	1/29/2007	Discuss 2006 int'l provision issues w/ K. Keown & E. Trumbull	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	1/29/2007	Review information for 2006 int'l tax provision	0.6			A1
Ford	David Hampton	DHF	Staff	1/29/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	1.7			A1
Ford	David Hampton	DHF	Staff	1/29/2007	Packard - Performed rollforward test of controls (Reviewed PwC's work and ensured documentation was proper.)	2.6			A1
Ford	David Hampton	DHF	Staff	1/29/2007	Packard- Performed testing of tooling balances and amortization. (Inquired of client and PwC.)	3.2			A1
Gerber	Katherine A.	KAA	Senior	1/29/2007	T&I - Discuss inventory reserves with K. Horner	0.3			A1
Gerber	Katherine A.	KAA	Senior	1/29/2007	T&I - Working on linking data in ACL for tooling amortization testing	0.4			A1
Harbaugh	James M.	JMH	Senior	1/29/2007	Corporate - Performing testing procedures on Ch. 11 expenses	1.1			A1
Harbaugh	James M.	JMH	Senior	1/29/2007	Corporate - Reviewing year-end materials received for Ch. 11 expense.	1.2			A1
Harbaugh	James M.	JMH	Senior	1/29/2007	Corporate - Performing testing procedures on Prepaids	1.6			A1
Harbaugh	James M.	JMH	Senior	1/29/2007	Corporate - Performing testing procedures on accruals	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Harbaugh	James M.	JMH	Senior	1/29/2007	Corporate - Reviewing Interim workpapers for Prepaids and Accruals	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - Int'l - set up work paper index for year end international tax packs	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - 404 - U.S. Processes - organize documents and give to L. DeMers for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - Provision to Return - Organize documents and give to L. DeMers for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - 404 - U.S. Processes - communicate changes to documents to C Smith.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - 404 - U.S. - Answer questions posed by L. DeMer while reviewing documentation	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - Contact T. Tamer's regarding update on timing of receipt of year end documentation	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - Int'l - work on coordinating space and connectivity for international tax team	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - 404 - Consolidated Processes - Review documentation of test plan and coordinating U-120	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - 404 - Non-U.S. Processes - work on preparing/reviewing Q3 test plan and U-120	2.5			A1
Hegelmann	Julie Ann	JAH	Senior	1/29/2007	YE - 404 - Non-U.S. Processes - Review Non-U.S. control framework testing and coordinating U-120	3.8			A1
Henning	Jeffrey M.	JMH	Partner	1/29/2007	Review Inventory work - AHG Division	0.7			A1
Henning	Jeffrey M.	JMH	Partner	1/29/2007	Review Packard Division audit status and select workpapers	3.0			A1
Horner	Kevin John	KJH	Staff	1/29/2007	Packard YE: worked on formatting the journal entry file for the entries we needed to test for our Q4 journal entry testing.	3.9			A1
Horner	Kevin John	KJH	Staff	1/29/2007	T&I YE: meeting with B. Kolb to discuss who performs the intercompany profit elimination analysis at the Division.	0.3			A1
Horner	Kevin John	KJH	Staff	1/29/2007	T&I YE: Completed T&I inventory reconciliation tie out for balances that met our scope.	0.7			A1
Horner	Kevin John	KJH	Staff	1/29/2007	T&I YE: meeting with D. Conlon to discuss fluctuation explanation questions for inventory testing.	0.7			A1
Horner	Kevin John	KJH	Staff	1/29/2007	T&I YE: update inventory year end lead sheet for explanations received from D. Conlon.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/29/2007	T&I YE: completed trial balance 1220 inventory by plant location analysis for inventory additional procedures.	1.2			A1
Horner	Kevin John	KJH	Staff	1/29/2007	T&I YE: worked on testing of the Q4 LCM calculation for the inventory substantive procedures.	1.2			A1
Horner	Kevin John	KJH	Staff	1/29/2007	T&I YE: documented and tested the excess & obsolete inventory reserve calculation for Q4.	2.7			A1
Kearns	Matthew R.	MRK	Senior	1/29/2007	E&C - Meeting with B. Hoepfner of E&C to discuss year-end open items list	1.2			A1
Kearns	Matthew R.	MRK	Senior	1/29/2007	E&C - Assisting E&Y staff members with year-end audit procedures	1.6			A1
Kearns	Matthew R.	MRK	Senior	1/29/2007	E&C - Completing documentation of year-end accrual balances	3.8			A1
Kearns	Matthew R.	MRK	Senior	1/29/2007	E&C - Reviewing year-end audit work performed by E&Y staff members	4.6			A1
Kennedy	Gareth L.	GLK	Manager	1/29/2007	Discussion with J. Knox regarding worker's compensation claims handling	1.4			A1
Kennedy	Gareth L.	GLK	Manager	1/29/2007	Correspondence with J. Simpson and A. Ranney to discuss worker's compensation valuation review.	1.8			A1
Keown	Karen M.	KMK	Senior Manager	1/29/2007	Follow-up with S. Ferguson regarding Delphi timing.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	Research relating to environmental reserve procedures.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	Review of YE corporate audit status.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	E&S - Workpaper review and discussions with the team regarding YE audit status.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	E&S - Travel time to Kokomo, IN from Royal Oak, MI for YE E&S divisional audit.	3.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	Review of European reporting.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	Status update regarding year-end tax audit procedures.	0.7			A1
Marold	Erick W.	EWM	Senior	1/29/2007	E&S - Reviewed third quarter journal entry detail	2.1			A1
Marold	Erick W.	EWM	Senior	1/29/2007	E&S - Reviewed L. Powers accounts receivable workpapers.	2.3			A1
Marold	Erick W.	EWM	Senior	1/29/2007	E&S - Completed year-end revenue and expense worksteps.	3.1			A1

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Marold	Erick W.	EWM	Senior	1/29/2007	E&S - Reviewed fourth quarter journal entry detail.	3.1			A1
Martinez Hernandez	Eduardo	EMH	Staff	1/29/2007	Print and file the international tax packages for the review of the deferred taxes of the year ending 12/31/2006.	1.8			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - Cleanup of inventory for Saginaw	0.2			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - Pay per Employee/hour for Revenue Expense worksteps (Coopersville)	0.4			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - ACL Inventory for Fitzgerald	0.5			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - Cleanup of inventory for Juarez for Fitzgerald	0.6			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - ACL Inventory working Kettering	0.7			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - ACL Inventory working Sandusky	0.8			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - ACL Inventory working Anderson	0.9			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - ACL Inventory for Juarez	1.4			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - SAS 65	1.5			A1
Mendrygal	Drew B.	DBM	Staff	1/29/2007	E&C - Pay per Employee/hour for Revenue Expense worksteps (Grand Rapids)	2.9			A1
Miller	Nicholas S.	NSM	Manager	1/29/2007	Packard - Time spent walking J. Henning and M. Hatzfeld through Packard workpapers.	3.9			A1
Miller	Nicholas S.	NSM	Manager	1/29/2007	Packard - Review of tooling work completed to date.	3.7			A1
Miller	Nicholas S.	NSM	Manager	1/29/2007	Corporate - Work on year-end derivatives testing.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	1/29/2007	T&I-Correspondence with R. Grace regarding payroll testing.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	1/29/2007	T&I-Met with R. Burrell regarding Accounts Receivable Testing.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	1/29/2007	T&I-Met with B. Kolb & M. Madak regarding Hyperion fluctuations.	0.5			A1
Nicol	Jeremy M.	JMN	Staff	1/29/2007	T&I-Documented explanations from M. Madak and B. Kolb.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	1/29/2007	T&I-Prepared tooling ACL report.	2.9			A1
Odomirok	Kathleen C.	KCO	Senior Manager	1/29/2007	Conference call with audit team to discuss worker's comp valuation and discussion with Gareth after.	1.1			A1
Patel	Sejal	SP	Intern	1/29/2007	Setting up Q4 overall analytical reviews and Q4 debtor analytical reviews (Indemnity Analytics, Ultimate loss).	6.6			A1
Patel	Sejal	SP	Intern	1/29/2007	Preparing pension participants data templates for Watson Wyatt.	1.9			A1

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Pellegrin	Amy B.	AMP	Client Serving Associate	1/29/2007	Review SAS workpapers for S. Khetan	1.3			A1
Peterson	Christopher A.	CAP	Manager	1/29/2007	Clear UBT/ICFC review notes	0.3			A1
Peterson	Christopher A.	CAP	Manager	1/29/2007	Clear entity level control review notes	2.4			A1
Ranney	Amber C.	ACR	Senior	1/29/2007	Corporate YE-Participating in a conference call with J. Simpson and our E&Y Actuaries to discuss the Workers Compensation Valuation and related questions.	1.4			A1
Ranney	Amber C.	ACR	Senior	1/29/2007	Corporate YE-Updating year-end client assistance list for outstanding items, and discussing with J. Simpson.	1.4			A1
Ranney	Amber C.	ACR	Senior	1/29/2007	Corporate YE-Discussing year-end Workers' Compensation balances and audit procedures with J. Simpson.	1.7			A1
Ranney	Amber C.	ACR	Senior	1/29/2007	Corporate YE-Auditing 12/31/06 derivative balances, and obtaining remaining support from the client.	5.9			A1
Rothmund	Mario Valentin	MVR	Senior	1/29/2007	AHG - Meeting with L. Maynarich to go over remaining open items on the PBC-List.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/29/2007	AHG - Meeting with M. Kolic to go through the deliverables.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/29/2007	E&C - Drafted the WIP Memo, including an understanding of how WIP material is priced out.	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/29/2007	Drafted a non-productive inventory memo, including the AHG & E&C division	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/29/2007	E&C - Attended meeting with M. Kloss & D. Fourie to discuss the failures of the ZAPI-Comp report.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	1/29/2007	E&C- Performed audit related procedures related to the fixed asset reconciliations.	5.2			A1
Saimoua	Omar Issam	OIS	Staff	1/29/2007	E&C- Performed audit related procedures related to the AR reconciliations.	6.7			A1
Schwandt	Lisa N.	LNS	Staff	1/29/2007	Corporate YE-Prepared a consolidating list of all trial balances with locations for each from SharePoint.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	1/29/2007	Corporate YE-Pulling information from Hyperion for distribution to various workpaper references.	1.6			A1

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Schwandt	Lisa N.	LNS	Staff	1/29/2007	Corporate YE-Performing flowback testing sample selections from Flowback file.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	1/29/2007	Corporate YE-Updating Consolidated template of Hyperion trial balances for year end figures.	3.4			A1
Schwandt	Lisa N.	LNS	Staff	1/29/2007	Prepared a PowerPoint presentation for the France audit status update.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	1/29/2007	Creating PowerPoint presentation for France briefing.	1.3			A1
Sheckell	Steven F.	SFS	Partner	1/29/2007	Review year end workpapers	6.0			A1
Sheckell	Steven F.	SFS	Partner	1/29/2007	Review year end staffing plans	1.2			A1
Sheckell	Steven F.	SFS	Partner	1/29/2007	Review international SRM's	2.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	ACS: Reviewed ACS risk and control matrix	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	CORP: Obtained workers compensation file and to-do list from A. Ranney.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	Corp: Worked on workers compensation analytics	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	DPSS: Attempted to meet with M. Fraylick re: LSCS	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	DPSS: Emailed client and documented follow-up regarding E&O expense.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	DPSS: Compiled and followed-up regarding open items	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/29/2007	Discussion with M. Boehm and L. Schwandt regarding cash confirm procedures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/29/2007	Conf. call with G. Kennedy and A. Ranney to discuss worker's compensation valuation review.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/29/2007	Review international deliverables for timely countries.	2.9			A1
Simpson	Jamie	JS	Senior Manager	1/29/2007	Review of final technology summary.	1.1			A1
Smith	Carolyn E.	CES	Staff	1/29/2007	404 - Q3& Q4 Non-U.S. U120 review note revisions - added manual controls for annual processes and corrected general format and spelling errors.	0.4			A1
Smith	Carolyn E.	CES	Staff	1/29/2007	404 - Q3& Q4 U.S. U120 review note revisions - added manual controls for annual processes and corrected general format and spelling errors.	0.6			A1
Smith	Carolyn E.	CES	Staff	1/29/2007	404: Discussed 404 strategy and U120 review notes with J. Hegelmann.	0.6			A1

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Smith	Carolyn E.	CES	Staff	1/29/2007	404: Q3 Consolidated U120 - reviewed PBC Control Framework and Narrative and created EY U120 and review notes.	7.1			A1
Stille	Mark Jacob	MJS	Senior	1/29/2007	Testing and documentation of periodic review process for GM applications (Dacor, SPS, HPS, HTKS, STKS).	0.6			A1
Stille	Mark Jacob	MJS	Senior	1/29/2007	Testing and documentation of Administrative/Super Users for GM applications (Dacor, SPS, HPS, HTKS, STKS).	0.9			A1
Stille	Mark Jacob	MJS	Senior	1/29/2007	Testing and documentation of change control process for GM applications (Dacor, SPS, HPS, HTKS, STKS).	1.7			A1
Stille	Mark Jacob	MJS	Senior	1/29/2007	Testing and documentation of access administration process for GM applications (Dacor, SPS, HPS, HTKS, STKS).	2.6			A1
Tosto	Cathy I.	CIT	Partner	1/29/2007	Debrief with L. DeMers on status of work	0.8			A1
Trumbull	Eric J.	EJT	Manager	1/29/2007	Discussion with S. Ferguson re: agenda.	0.3			A1
Trumbull	Eric J.	EJT	Manager	1/29/2007	Discussion with E. Martinez re providing files received from C. Tosto.	0.3			A1
Yang	Jinglu	JY	Senior	1/29/2007	Working on cash reconciliation	1.2			A1
Yang	Jinglu	JY	Senior	1/29/2007	Working on bank confirmations and follow up	6.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Correspondence with B. Hamblin and D. Chamarro regarding 12600181 - Delphi Re-Open request for time submission.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Work on 2006 Fee Proxy per J. Simpson.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Correspondence with team regarding Y/E Close meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Correspondence regarding European Closing Meeting dial-in information per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Assist J. Henning with directions to Pentastar hangar for Delphi meeting in Kokomo, IN.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Correspondence with team and M. Sakowski regarding E&Y MAC Addresses.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Prepare K. Asher/S. Sheckell Electronic Contact Information per K. Asher.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	1/30/2007	Coordination of Delphi server upgrade with G. Curry and team.	0.7			A1
Asher	Kevin F.	KFA	Partner	1/30/2007	Review of the workers compensation actuarial valuation	1.6			A1
Asher	Kevin F.	KFA	Partner	1/30/2007	Attend DPSS fourth quarter review meeting	3.1			A1
Barber	Keith A.	KAB	Senior	1/30/2007	DGL/JE - Execution of Q1 and Q2 JE CAAT for Company Code 141	1.8			A1
Barber	Keith A.	KAB	Senior	1/30/2007	DGL/JE - Execution of Q1 and Q2 JE CAAT for Company Code 161	1.8			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	Corporate YE - Status update regarding Corporate PBC list with A. Krabill, E. Marold, J. Simpson and A. Ranney.	0.4			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	Corporate YE - Correspondence with B. Song, E. Li and Yew Chyn Yong regarding confirmation of bank accounts at Citibank-Taipei.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	Corporate YE - Discussed YE cash procedures with N. Yang and L. Schwandt.	0.9			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	DPSS YE - Status update with J. Harbaugh and discussion regarding Q4 XM subsidy receivable SOPA.	0.7			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	DPSS YE - Participation in Q4 closing meeting with C. Anderson, T. Timko, D. Bayles and B. Eichenlaub.	2.2			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	E&S YE - Assisted A. Krabill in review of E&S E&O review.	0.6			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	E&S YE - Review of fixed asset workpaper documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	E&S YE - Status update call with J. Henning, A. Krabill and E. Marold regarding audit status and to prepare for Q4 closing meeting.	0.8			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	E&S YE - Review of intercompany and AP workpaper documentation.	1.2			A1
Boehm	Michael J.	MJB	Manager	1/30/2007	E&S YE - Review of warranty workpaper documentation.	1.6			A1

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DeMers	Laurie A.	LAD	Senior Manager	1/30/2007	Final review of U.S. Income Tax Accounting SOX 404 process, U-120, and E&Y test grid for Q3 and final changes suggested.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	1/30/2007	Coordination with S. Ferguson, K. Keown, E. Trumbull and J. Hegelmann to discuss our approach for auditing non-U.S. tax packs, including tax checklist requirements, documentation requirements, and AWS signoffs.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	1/30/2007	Review Consolidated Income Tax Accounting SOX 404 process, U-120 revisions, and E&Y test grid.	1.4			A1
DeMers	Laurie A.	LAD	Senior Manager	1/30/2007	Discussions with J. Hegelmann, regarding consolidated Income Tax Accounting SOX 404 process, U-120 revisions, and E&Y test grid.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	1/30/2007	Discussion with C. Tosto to review SOX 404 audit documentation for U.S. Income Tax Accounting Process, client questions, test grid, and approval for approach to final documentation.	2.7			A1
DeMers	Laurie A.	LAD	Senior Manager	1/30/2007	Begin review of Non-U.S. Income Tax Accounting process, client narrative, U-120, and E&Y test grid.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	1/30/2007	Provide updates to C. Tosto.	0.6			A1
Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Discuss int'l provision issues w/ K. Keown	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Call w/ C. Tosto, E. Trumbull & K. Keown re: scope and procedures issues for int'l tax provision	0.9			A1
Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Discuss int'l provision timing & scheduling issues w/ K. Keown	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Meet w/ E. Trumbull to review informational issues for int'l tax provision	0.5			A1
Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Call w/ C. Tosto & E. Trumbull re: procedures and information issues for int'l tax provision	0.7			A1
Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Initial planning and review of int'l provision information with K. Keown and E. Trumbull	0.7			A1

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Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Initial int'l scoping, procedures, and administrative details discussion w/ L. DeMers and J. Hegelmann	1.4			A1
Ferguson	Stephen J.	SJF	Executive Director	1/30/2007	Review of Tax Pack & E&Y memo for Delphi Componentes Automotivos	1.8			A1
Ford	David Hampton	DHF	Staff	1/30/2007	Packard- Performed regular testing of inventory, including audit of physical and regular rollforward procedures.	1.8			A1
Ford	David Hampton	DHF	Staff	1/30/2007	Packard - Performed rollforward test of controls. (Reviewed PwC's work and ensured documentation was proper.)	2.2			A1
Ford	David Hampton	DHF	Staff	1/30/2007	Packard- Performed testing of tooling balances and amortization. (Inquired of client and PwC.)	2.7			A1
Gerber	Katherine A.	KAA	Senior	1/30/2007	T&I - Following-up on tooling open items from interim	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/30/2007	T&I - Meeting with P. Cates regarding rebill testing	0.6			A1
Gerber	Katherine A.	KAA	Senior	1/30/2007	T&I - Testing of tooling rebills	0.8			A1
Gerber	Katherine A.	KAA	Senior	1/30/2007	T&I - Testing of tooling rollforward activity	1.3			A1
Harbaugh	James M.	JMH	Senior	1/30/2007	ACS - Discussion with K. St. Romain regarding control testing memos	1.9			A1
Harbaugh	James M.	JMH	Senior	1/30/2007	ACS - Addressing questions from E. Simpson	1.1			A1
Harbaugh	James M.	JMH	Senior	1/30/2007	Corporate - Discussion with J. Simpson regarding Ch. 11 expense testing	1.1			A1
Harbaugh	James M.	JMH	Senior	1/30/2007	DPSS - Collecting materials for quarterly review	1.2			A1
Harbaugh	James M.	JMH	Senior	1/30/2007	DPSS - Reviewing AP procedures	1.6			A1
Harbaugh	James M.	JMH	Senior	1/30/2007	DPSS - Coordinating XM confirmation	1.9			A1
Harbaugh	James M.	JMH	Senior	1/30/2007	DPSS - Reviewing SOPA entry for Q4	2.2			A1
Hargus	Lisa D.	LDH	Senior Manager	1/30/2007	2006 provision conference call to discuss issues with C. Tosto	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/30/2007	Conference call with C. Zerull to discuss contents of slide-deck prepared by Packard division for purposes of presentation to B. Dellinger, T. Timko and Delphi Corporate staff on 1/31/06.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/30/2007	Review of Q4 presentation materials for Packard closing meeting on 1/31/06.	3.1			A1

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Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - International - meet with S. Ferguson, K. Keowen, E. Trumbull and L DeMers to discuss scope and processes of audit of tax packs.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - Call with L DeMers re: e-mail to T. Tamer on status update	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - Prepare e-mail to T. Tamer re: status update and meeting time.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - State & Local - call with J. Beckman for status update on review of state and local items forwarded to him	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - International - send workpapers to S. Ferguson, L. Hargus, K. Keowen, and E. Trumbull.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 - Answer review questions posed by C. Tosto and L DeMers on U.S. Process	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - Update workpaper index	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 - Consolidated Processes - set up Q4 test results worksheet	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 - Discussion with C. Tosto, re: results of 404 testing to date and how to handle completing testing process	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 - Non-U.S. Processes - set up Q4 test results worksheet	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - International - Get international tax team settled into work space	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 - U.S. Processes - begin testing for Q4 processes - Provision to Return Process	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 - U.S. Process - Draft open items and list of questions for T. Tamer.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 - Consolidated Processes - go through review questions on Consolidated processes with L DeMers.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/30/2007	YE - 404 -U.S. Processes - go through review questions with L. DeMers	1.6			A1
Henning	Jeffrey M.	JMH	Partner	1/30/2007	E&S - Review of company prepared closing meeting materials	0.7			A1
Henning	Jeffrey M.	JMH	Partner	1/30/2007	Review Packard closing meeting materials	0.8			A1
Horner	Kevin John	KJH	Staff	1/30/2007	Packard YE: discussed journal entry testing file for Q4 with N. Miller.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: meeting with L. Severson to discuss the intercompany profit elimination procedures performed at the Division.	0.2			A1
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: discussion with K. Gerber regarding testing the excess & obsolete listing and the Division's methodology for determining excess & obsolete inventory items.	0.3			A1
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: discussion with N. Miller on our testing plan for the intercompany profit elimination analysis.	0.3			A1
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: meeting with D. Conlon to discuss excess & obsolete calculation at the Vandalia plant for Q4.	0.6			A1
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: meeting with P. Moran to request follow-up on consigned inventory confirmations sent out in October.	0.6			A1
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: completed testing and tie out of the excess & obsolete inventory account reconciliations.	2.1			A1
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: cleared inventory review notes and updated interim inventory documentation.	3.1			A1
Kearns	Matthew R.	MRK	Senior	1/30/2007	AHG - Documenting year-end audit approach related to account balances	1.2			A1
Kearns	Matthew R.	MRK	Senior	1/30/2007	AHG - Meeting with L. Maynarich of AHG to discuss year-end open items and to discuss warranty reserves	1.4			A1
Kearns	Matthew R.	MRK	Senior	1/30/2007	AHG - Auditing year-end accrual balances at AHG	4.4			A1
Keown	Karen M.	KMK	Senior Manager	1/30/2007	Review of additional info. provided by J. Hegelmann that relates to the foreign provision.	0.4			A1
Keown	Karen M.	KMK	Senior Manager	1/30/2007	Preparation of emails to/from E&Y foreign affiliates regarding status of tax packages and review.	0.4			A1
Keown	Karen M.	KMK	Senior Manager	1/30/2007	Review of audit workplan and checklist for foreign provision with S. Ferguson and E. Trumbull - discuss scope of work and division of responsibilities.	0.8			A1
Keown	Karen M.	KMK	Senior Manager	1/30/2007	Non-U.S. Provision - Introductions to the audit team and discussion of scope with J. Simpson, L. Demers, an J. Hegelmann.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Keown	Karen M.	KMK	Senior Manager	1/30/2007	Review of tax package for Delphi Shanghai	1.4			A1
Keown	Karen M.	KMK	Senior Manager	1/30/2007	Conf call to discuss Delphi scope and specific procedures for audit workplan and checklist. Attending: C. Tosto, K. Keown, E. Trumbull, S. Ferguson, and Lis: Hargus.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	1/30/2007	Attendance at the 4th quarter DPSS Financial Review meeting with C. Anderson, A. Seguin, B. Eichenlaub, D Langford, P. Wan, T. Timko, B. Thelen, D. Bayles, J. Williams, K. Asher, S. Shekell and M. Boehm.	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	1/30/2007	Meeting with R. Jobe regarding E&S YE audit status.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/30/2007	E&S - Workpaper review regarding YE audit status.	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	1/30/2007	E&S - Discussions with the team regarding YE audit status.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/30/2007	Providing comments to European teams on their reporting for the consolidated audits.	2.4			A1
Marold	Erick W.	EWM	Senior	1/30/2007	Corporate - Performed year-end audit procedures related to the union signing agreement.	3.8			A1
Marold	Erick W.	EWM	Senior	1/30/2007	E&S - Revised warranty workpapers based on review o Delphi warranty memos.	3.4			A1
Mendrygal	Drew B.	DBM	Staff	1/30/2007	E&C - SAS 65 worksteps	1.0			A1
Mendrygal	Drew B.	DBM	Staff	1/30/2007	E&C - Revenue Expense worksteps	2.6			A1
Mendrygal	Drew B.	DBM	Staff	1/30/2007	E&C - Intercompany worksteps	2.7			A1
Mendrygal	Drew B.	DBM	Staff	1/30/2007	E&C - Inventory Turnover and GM for M. Rothmund.	3.7			A1
Miller	Nicholas S.	NSM	Manager	1/30/2007	Thermal - Status update meeting with D. Greenbury.	0.9			A1
Miller	Nicholas S.	NSM	Manager	1/30/2007	Thermal - Review of investments workpapers.	2.2			A1
Miller	Nicholas S.	NSM	Manager	1/30/2007	Thermal - Review of inventory workpapers.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/30/2007	Thermal - Review of fixed asset workpapers.	4.8			A1
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed substantive procedures on prepaid deposits.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed payroll substantive procedures.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed fixed asset substantive procedures.	1.7			A1

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Pacella	Shannon M.	SMP	Manager	1/30/2007	Reviewed TechSummary based on feedback from core team.	0.4			A1
Patel	Sejal	SP	Intern	1/30/2007	Setting up accounts analytics for significant reserve balances.	7.4			A1
Patel	Sejal	SP	Intern	1/30/2007	Making testing selection for Healthcare Test.	0.9			A1
Powers	Laura	LP	Staff	1/30/2007	E&S - testing A/R walk and supporting documentation	0.3			A1
Powers	Laura	LP	Staff	1/30/2007	E&S - wrapping up open items for A/R sales volume testing	0.5			A1
Powers	Laura	LP	Staff	1/30/2007	E&S - wrapping up open items for AR sales comparison by customer	0.8			A1
Powers	Laura	LP	Staff	1/30/2007	E&S - wrapping up open items from reviewing PwC's round 2 testing	1.0			A1
Ranney	Amber C.	ACR	Senior	1/30/2007	Corporate YE-Walking L. Schwandt through the process to set up consolidating schedules from Hyperion to send to the Division teams for review.	1.5			A1
Ranney	Amber C.	ACR	Senior	1/30/2007	Corporate YE-Creating a confirmation request letter for Watson Wyatt for purposes of confirming participant data testing.	2.3			A1
Ranney	Amber C.	ACR	Senior	1/30/2007	Corporate YE-Auditing 12/31/06 derivative balances, and obtaining remaining support from the client.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	1/30/2007	AHG - Attended weekly update meeting with M. Hatzfeld to discuss open items.	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	1/30/2007	E&C - Drafted the WIP Memo, including an understanding of how WIP material is priced out.	4.8			A1
Saimoua	Omar Issam	OIS	Staff	1/30/2007	E&C- Met with M. Adams and gained an understanding of the AR reconciliations .	2.3			A1
Saimoua	Omar Issam	OIS	Staff	1/30/2007	E&C- Performed some procedures related to the JE testing.	3.8			A1
Saimoua	Omar Issam	OIS	Staff	1/30/2007	E&C- Performed audit related work on the AR reconciliations.	5.9			A1
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Updated the 8K binder for recently released 8K's.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Updated cash balances for year end figures.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Coordinating bank confirmation information for Taipei regulations.	1.0			A1

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Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Performed audit procedures on the addition and subtraction of certain trial balances from all division updates.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Pulling information from Hyperion for distribution to various workpaper references.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Formatted the cash file for the vlookup feature to match countries to trial balances.	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/30/2007	Review year end workpapers	4.0			A1
Sheckell	Steven F.	SFS	Partner	1/30/2007	Attend DPSS closing meeting	3.0			A1
Sheckell	Steven F.	SFS	Partner	1/30/2007	Review DPSS workpapers	3.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/30/2007	ACS: Discussed AP balance with J. Lamb and followed-up.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	1/30/2007	ACS: Documentation of AP recons. to CAATS	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	1/30/2007	ACS: Tested FX translation in AP	3.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/30/2007	ACS: Meeting with K. St Romain re ACS risk and controls	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	1/30/2007	Corp: Workers comp analytics.	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	1/30/2007	DPSS: Follow-up with D. Franks re: SOCD	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/30/2007	Review of Corporate year-end open PBC requests.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/30/2007	Review of proxy fee disclosure fee schedules for Feb. Audit Committee meeting.	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/30/2007	Review of international deliverables for year-end.	1.2			A1
Smith	Carolyn E.	CES	Staff	1/30/2007	404: Q3 Contingency Reserve Assessment - tick and tie tried to find foreign country detail that fell within scope.	0.2			A1
Smith	Carolyn E.	CES	Staff	1/30/2007	404: Consolidated U-120 and Control Framework - made 2nd set of revisions per L. DeMers review.	0.3			A1
Smith	Carolyn E.	CES	Staff	1/30/2007	404: Meeting with J. Hegelmann and L. DeMers to discuss revisions to Consolidated Q3 Control Framework and U120	0.6			A1
Smith	Carolyn E.	CES	Staff	1/30/2007	404: Meeting with J. Hegelmann and L. DeMers to discuss revisions to U.S. Q3 Control Framework and U120	0.6			A1

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Smith	Carolyn E.	CES	Staff	1/30/2007	404: U.S. U-120 and Control Framework - made 2nd set of revisions per L. DeMers review and revised question document for client.	0.6			A1
Smith	Carolyn E.	CES	Staff	1/30/2007	404: U.S. U-120 and Control Framework - made revisions per L. DeMers review.	0.6			A1
Smith	Carolyn E.	CES	Staff	1/30/2007	404: Consolidated U-120 and Control Framework - made revisions per L. DeMers review and prepared Questions on Process Documentation for client.	0.9			A1
Stille	Mark Jacob	MJS	Senior	1/30/2007	Follow-up with D. Bauer regarding questions related to Administrative/Super Users and Periodic Review of Dacor, HPS, SPS, STKS, & HTKS.	1.6			A1
Tosto	Cathy I.	CIT	Partner	1/30/2007	Conference call with S. Ferguson related to Korea and Polish tax packs	0.8			A1
Tosto	Cathy I.	CIT	Partner	1/30/2007	Conference call with E&Y international team to discuss audit scope and procedures and what tax packs have been received	1.3			A1
Tosto	Cathy I.	CIT	Partner	1/30/2007	Review with L. DeMers our status on SOX testing for year end and modifications to year end audit procedures related to issues identified in SOX review	1.9			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Initial discussion w/ L. DeMers re overview of FAS 109 work and E&Y team at client site.	0.8			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Initial discussion w/S. Ferguson and K. Keown re foreign tax provision review.	0.9			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Reviewed information received by foreign E&Y teams.	0.8			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Prepared follow-up e-mails to Mexico, France, Germany, UK, Poland, Korea, and China teams re missing information.	0.6			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Conference call with C. Tosto, K. Keown, S. Ferguson, and L. Hargus re: review of audit Program and Checklist and missing information.	1.4			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Review of tax package from local countries, including Shanghai and Poland	2.0			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Organizing tax packages and comparing against list of entities.	1.2			A1
Trumbull	Eric J.	EJT	Manager	1/30/2007	Discussion with S. Ferguson re: tax packages.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Trumbull	Eric J.	EJT	Manager	1/30/2007	Call with C. Tosto and S. Ferguson re: tax packages.	0.6			A1
Yang	Jinglu	JY	Senior	1/30/2007	Working on pension testing walkthrough	1.1			A1
Yang	Jinglu	JY	Senior	1/30/2007	Discussion with B. Dotson, R. Hof and others regarding cash reconciliation and follow-up	2.2			A1
Yang	Jinglu	JY	Senior	1/30/2007	Working on cash reconciliation	4.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/31/2007	Correspondence with J. Hasse regarding European Close Meeting Dial in information update.	0.1			A1
Asher	Kevin F.	KFA	Partner	1/31/2007	E&S fourth quarter closing meeting to review complex accounting transactions.	4.4			A1
Asher	Kevin F.	KFA	Partner	1/31/2007	Packard Division 4th quarter meeting to review internal control and technical accounting matters	4.8			A1
Boehm	Michael J.	MJB	Manager	1/31/2007	E&S YE - Review of E&S test of control workpaper documentation.	1.4			A1
Boehm	Michael J.	MJB	Manager	1/31/2007	E&S YE - Return travel time from Kokomo, IN to Royal Oak, MI.	4.2			A1
Boehm	Michael J.	MJB	Manager	1/31/2007	E&S YE - Participated in Q4 closing meeting. Participants included B. Dellinger, T. Timko, D. Bayles J. Williams, R. Jobe, and A. Jackson.	4.3			A1
DeMers	Laurie A.	LAD	Senior Manager	1/31/2007	Final review of Consolidated and U.S. Income Tax Accounting Process and comments.	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	1/31/2007	Discussions with C. Tosto and J. Hegelmann regarding non-U.S. contingency data and status of items received.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	1/31/2007	Review Non-U.S. Income tax accounting process, company narrative, and test grid.	2.3			A1
DeMers	Laurie A.	LAD	Senior Manager	1/31/2007	Meet with T. Tamer, C. Tosto, and J. Hegelmann regarding questions on status and non-U.S. tax process.	0.8			A1
Ferguson	Stephen J.	SJF	Executive Director	1/31/2007	Call to discuss int'l provision information & scheduling w/ K. Keown & L. Hargus	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	1/31/2007	Review emails relating to 2006 int'l tax provision information	0.4			A1
Ford	David Hampton	DHF	Staff	1/31/2007	Packard - Performed rollforward test of controls - tested annual and completed TBD controls.	1.2			A1

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Ford	David Hampton	DHF	Staff	1/31/2007	Packard - Performed rollforward test of controls. (Reviewed PwC's work and ensured documentation was proper.)	2.1			A1
Ford	David Hampton	DHF	Staff	1/31/2007	Packard- Performed testing of tooling balances and amortization. (Inquired of client and PwC.)	3.3			A1
Ford	David Hampton	DHF	Staff	1/31/2007	Packard - Travel time from Warren, OH to Northville, MI returning from trip to audit YE.	4.2			A1
Gerber	Katherine A.	KAA	Senior	1/31/2007	T&I - Meet with C. Tompkins to discuss tooling fluctuations	0.8			A1
Gerber	Katherine A.	KAA	Senior	1/31/2007	T&I - Preparation of overall tooling analytics	2.1			A1
Harbaugh	James M.	JMH	Senior	1/31/2007	ACS - Reviewing Interim AP testing.	4.7			A1
Harbaugh	James M.	JMH	Senior	1/31/2007	Corporate - Discussing AP procedures with S. Patel	1.1			A1
Harbaugh	James M.	JMH	Senior	1/31/2007	Corporate - Discussion with J. Lamb regarding Ch. 11 expense requests	1.3			A1
Harbaugh	James M.	JMH	Senior	1/31/2007	Corporate - Meeting with J. Nolan to learn e-dacor system	2.8			A1
Harbaugh	James M.	JMH	Senior	1/31/2007	DPSS - Discussing reasonableness of Income statement explanations with M. Kearns	1.2			A1
Hargus	Lisa D.	LDH	Senior Manager	1/31/2007	Review K. Keown's binder of workplans, checklists, control list and e-mails on 2006 provision	1.0			A1
Hargus	Lisa D.	LDH	Senior Manager	1/31/2007	Meet with K. Keown regarding workplan, staffing and control list	3.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/31/2007	Participation in Packard Division Q4 closing meeting with K. Asher, S. Sheckell, J. Henning, T. Timko, B. Dellinger and Packard Divisional accounting staff.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/31/2007	Travel time incurred traveling roundtrip to Warren, OH from Troy, MI for purposes of attending Q4 Packard division closing meeting.	6.1			A1
Hegelmann	Julie Ann	JAH	Senior	1/31/2007	YE - Contingency Reserve - Prepare copies of drafts of contingency reserve memos	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/31/2007	YE - Contingency Reserves - Prepare copies of State and Local contingency reserve calculation work papers supporting the memo	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	1/31/2007	YE - 404 - Review C. Smith's draft of the U-120 for Foreign processes	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	1/31/2007	YE - Meet with T. Tamer, C. Tosto and L. DeMers re: timing of receipt of work papers, 404 - foreign processes, and contingency reserve support	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	1/31/2007	YE - Prepare workpaper files for all sections of the audit of the tax provision	3.2			A1
Hegelmann	Julie Ann	JAH	Senior	1/31/2007	YE - Tax Summary Memo - work on framing out tax summary memo	3.4			A1
Henning	Jeffrey M.	JMH	Partner	1/31/2007	Preparation for E&S year end closing meeting with Company personnel	1.1			A1
Henning	Jeffrey M.	JMH	Partner	1/31/2007	Attendance at E&S year end closing meeting with Company personnel	2.9			A1
Henning	Jeffrey M.	JMH	Partner	1/31/2007	Preparation for Packard Division year end closing meeting with Corporate personnel	0.9			A1
Henning	Jeffrey M.	JMH	Partner	1/31/2007	Participation in Packard Division year end closing meeting with Corporate personnel	3.1			A1
Horner	Kevin John	KJH	Staff	1/31/2007	Packard YE: worked on the Packard Q4 journal entry testing.	0.8			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: discussed the Hyperion consolidating schedule for T&I with N. Miller.	0.2			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: meeting with G. Stevons to obtain the SAP to Hyperion Q4 reconciliations.	0.2			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: requested contact info from P. Moran to follow-up on consigned inventory confirms.	0.2			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: meeting with R. Burrell to obtain support for in-transit inventory booked for France location.	0.3			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: updated inventory test of controls to clear in-transit inventory review note.	0.4			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: answered questions on remediation controls testing with J. Nicol.	0.6			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: meeting with M. Madak to walk through the intercompany profit elimination process.	0.8			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: documented testing support for controls testing around the elimination of intercompany profit analysis.	1.2			A1
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: created memo to document procedures performed to test the controls for the intercompany profit elimination analysis.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: meeting with J. Sienkiewicz to talk to personnel in Mexico regarding CMM receipts in follow-up to cut-off testing.	1.4			A1
Jiang	Qi (Eric)	QJ	Staff	1/31/2007	Creating tax audit contact list	1.1			A1
Jiang	Qi (Eric)	QJ	Staff	1/31/2007	Year end income tax audit: looking at 2006 exchange rate for Mexico, France, Germany, Korea, china, brazil, UK and Poland and statutory tax rate in above countries (Creating an excel spreadsheet to calculate materiality threshold for gross amount for above countries.)	2.4			A1
Kearns	Matthew R.	MRK	Senior	1/31/2007	AHG - Meeting auditing cash and A/R at AHG at year-end	3.7			A1
Kearns	Matthew R.	MRK	Senior	1/31/2007	AHG - Auditing year-end accrual balances at AHG	4.2			A1
Kennedy	Gareth L.	GLK	Manager	1/31/2007	Drafting questions for call with Sedgwick regarding worker's comp process.	0.6			A1
Keown	Karen M.	KMK	Senior Manager	1/31/2007	Meet with L. Hargus and C. Lin to walk thru workplan and audit checklist for Delphi provision and discuss audit procedures for each step.	0.6			A1
Keown	Karen M.	KMK	Senior Manager	1/31/2007	Meet with L. Hargus to discuss division of responsibilities, scope of entities, review information received to date and assignment of tasks.	2.1			A1
Keown	Karen M.	KMK	Senior Manager	1/31/2007	Call to S. Ferguson to discuss staffing.	0.2			A1
Keown	Karen M.	KMK	Senior Manager	1/31/2007	Review of tax package for Delphi Shanghai	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	1/31/2007	Discussion with M. McWhorter regarding various E&S accounting matters.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/31/2007	E&S - Travel time from Kokomo, IN to Royal Oak for the E&S divisional audit.	2.0			A1
Krabill	Aaron J.	AJK	Senior Manager	1/31/2007	E&S YE workpaper review.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	1/31/2007	Preparation for and 4th quarter closing meeting. In attendance: B. Dillenger, T. Timko, D. Bayles, J. Williams, R. Jobe, E&S Division accounting staff, K. Asher, S. Sheckell, J. Henning and M. Boehm.	4.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Lin	Shin Yin	SYL	Manager	1/31/2007	Meeting with L. Hargus and K. Keown to go over the review/sign off process for all the international tax packages.	1.1			A1
Marold	Erick W.	EWM	Senior	1/31/2007	E&S - Performed detail gross margin analysis based on data provided from E&S.	2.1			A1
Marold	Erick W.	EWM	Senior	1/31/2007	E&S - Reviewed E&S' 4th quarter results presentation.	2.1			A1
Marold	Erick W.	EWM	Senior	1/31/2007	E&S - Travel time from Kokomo, IN to Berkley, MI.	4.1			A1
Mendrygal	Drew B.	DBM	Staff	1/31/2007	E&C - ACL Inventory working Kettering	0.7			A1
Mendrygal	Drew B.	DBM	Staff	1/31/2007	E&C - documentation of inventory explanations	0.9			A1
Mendrygal	Drew B.	DBM	Staff	1/31/2007	E&C - preparation of gross margin analysis for M. Rothmund.	1.1			A1
Mendrygal	Drew B.	DBM	Staff	1/31/2007	E&C - Review of year-end Inventory Recs.	4.8			A1
Mendrygal	Drew B.	DBM	Staff	1/31/2007	E&C - Review of Inventory Turnover for M. Rothmund.	3.3			A1
Miller	Nicholas S.	NSM	Manager	1/31/2007	Corporate - Coordination with S. Kappler on the year-end review of IBNR reserves for healthcare.	1.1			A1
Miller	Nicholas S.	NSM	Manager	1/31/2007	Thermal - Meeting with S. Kokic to discuss the CHC impairment.	0.3			A1
Miller	Nicholas S.	NSM	Manager	1/31/2007	Thermal - Review of inventory workpapers.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/31/2007	Thermal - Review of investments workpapers.	3.2			A1
Miller	Nicholas S.	NSM	Manager	1/31/2007	Thermal - Review of accounts payable workpapers.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	1/31/2007	T&I-Discussed prepaid deposits with R. Burrell.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	1/31/2007	T&I-Discussed review notes with N. Miller	0.8			A1
Nicol	Jeremy M.	JMN	Staff	1/31/2007	T&I-Discussed payroll related issues with G. Stevons.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	1/31/2007	T&I-Performed tooling procedures within ACL.	1.6			A1
Pacella	Shannon M.	SMP	Manager	1/31/2007	Reviewed Internal audit's workpapers for eTBR.	0.5			A1
Patel	Sejal	SP	Intern	1/31/2007	Setting up accounts analytics for significant reserve balances.	4.9			A1
Patel	Sejal	SP	Intern	1/31/2007	Training with Delphi Employee for E-Dacor system for AP procedures.	1.8			A1
Patel	Sejal	SP	Intern	1/31/2007	Making testing selection for Healthcare Test.	2.7			A1

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Ranney	Amber C.	ACR	Senior	1/31/2007	Corporate YE-Discussing questions related to Workers' Compensation with J. Simpson	0.6			A1
Ranney	Amber C.	ACR	Senior	1/31/2007	Corporate YE-Auditing 12/31/06 corporate balance sheet accounts.	2.5			A1
Ranney	Amber C.	ACR	Senior	1/31/2007	Corporate YE-Creating a confirmation request letter for Watson Wyatt for purposes of confirming participant data testing.	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	1/31/2007	AHG - Worked on the year-end GM/ Inventory Turn Analysis, including meeting with the AHG P&L group of G. Anderson	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	1/31/2007	E&C - Reviewed inventory reconciliation workpapers	2.7			A1
Rothmund	Mario Valentin	MVR	Senior	1/31/2007	E&C - Tested WIP items for Powertrain/ AHG division	2.9			A1
Saimoua	Omar Issam	OIS	Staff	1/31/2007	E&C- Analyzed the sample selected to perform the payroll testing on and communicated to the client.	1.4			A1
Saimoua	Omar Issam	OIS	Staff	1/31/2007	E&C- Met with M. Adams to discuss the Accounts Receivable reserve analysis prepared by Delphi and gained an understanding	2.1			A1
Saimoua	Omar Issam	OIS	Staff	1/31/2007	E&C- Met with the accounts payable finance manager and discussed the reconciliation of the payroll register to the SAP.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	1/31/2007	E&C- Performed audit related procedures on the AR reserve reconciliations	2.7			A1
Saimoua	Omar Issam	OIS	Staff	1/31/2007	E&C- Performed audit related procedures relating to the AR reserve analysis and obtained supporting documents.	3.8			A1
Schwandt	Lisa N.	LNS	Staff	1/31/2007	Corporate Interim-Performed interim audit procedures on hedge transaction testing workpapers.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	1/31/2007	Corporate YE-Updated the 8K binder for recently released 8K's.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	1/31/2007	Corporate YE-Performed YE audit procedures on debt workpapers received from the client.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	1/31/2007	DPSS YE-Preparing confirmations for mailing.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	1/31/2007	DPSS YE-Performing cutoff testing for shipments before and after inventory.	1.2			A1
Sheckell	Steven F.	SFS	Partner	1/31/2007	Attend E&S closing meeting	5.0			A1
Sheckell	Steven F.	SFS	Partner	1/31/2007	Attend Packard closing meeting	5.0			A1
Simpson	Emma-Rose S.	ESS	Staff	1/31/2007	ACS: Debit balance review	0.3			A1

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Simpson	Emma-Rose S.	ESS	Staff	1/31/2007	ACS: Status update with J. Harbaugh.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	1/31/2007	ACS: Finalizing FX and Payables AWS file	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	1/31/2007	ACS: Walked through workpaper documentation with J Harbaugh.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	1/31/2007	ACS: Prepare summary memo on ACS interim procedures	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	1/31/2007	DPSS: Attempted to obtain documentation from M. Fraylick regarding LSC entry	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	1/31/2007	DPSS: Reviewed cut-off testing for DPSS	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/31/2007	Conf. call with A. Ranney, B. Pettengill, GMAM contacts to discuss pension asset testing of market values.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/31/2007	Review of pension confirmation to Watson Wyatt.	1.4			A1
Simpson	Jamie	JS	Senior Manager	1/31/2007	Review of proxy fee disclosure fee schedules for Feb. Audit Committee meeting.	1.4			A1
Simpson	Jamie	JS	Senior Manager	1/31/2007	General review of Thermal year end wps.	2.3			A1
Simpson	Jamie	JS	Senior Manager	1/31/2007	Time spent responding to international emails.	1.3			A1
Smith	Carolyn E.	CES	Staff	1/31/2007	404: Discussion with C. Tosto and J. Hegelmann regarding client expectations and timeline for receiving PBC documents	0.2			A1
Smith	Carolyn E.	CES	Staff	1/31/2007	404: U-120 Non-U.S. - made revisions from review by L. DeMers.	0.8			A1
Smith	Carolyn E.	CES	Staff	1/31/2007	SRM review - began framing out year-end template.	0.9			A1
Smith	Carolyn E.	CES	Staff	1/31/2007	404: Created Foreign U-120 based upon the Control Framework	2.4			A1
Stille	Mark Jacob	MJS	Senior	1/31/2007	Follow-up and review of IT2 and Integra-T walkthrough review comments.	0.6			A1
Tosto	Cathy I.	CIT	Partner	1/31/2007	Review and responded to various emails with foreign locations related to packages	0.6			A1
Tosto	Cathy I.	CIT	Partner	1/31/2007	Meeting with T. Tamer to discuss 2006 provision status and SOX documentation	0.9			A1
Tosto	Cathy I.	CIT	Partner	1/31/2007	Review non U.S. tax advice binder and compare to non U.S. contingency draft memo	3.4			A1
Trumbull	Eric J.	EJT	Manager	1/31/2007	Discussed printing out supporting documents with C. Lin.	0.3			A1
Trumbull	Eric J.	EJT	Manager	1/31/2007	Reviewed checklists file created by E. Hernandez	0.9			A1

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Trumbull	Eric J.	EJT	Manager	1/31/2007	Met with E. Hernandez to discuss preparing E&Y checklist and E&Y Audit Program for each entity on in scope list.	0.8			A1
Trumbull	Eric J.	EJT	Manager	1/31/2007	Reviewing and organizing inflow of information on tax packages and creating control list to manage.	1.3			A1
Trumbull	Eric J.	EJT	Manager	1/31/2007	Met with E. Jiang to discuss converting U.S.	0.3			A1
Trumbull	Eric J.	EJT	Manager	1/31/2007	Printing tax packages and organizing accordingly.	0.3			A1
Trumbull	Eric J.	EJT	Manager	1/31/2007	Updating control list.	0.9			A1
Trumbull	Eric J.	EJT	Manager	1/31/2007	Reviewing work of E. Hernandez and E. Jiang	1.6			A1
Yang	Jinglu	JY	Senior	1/31/2007	Working on pension testing walkthrough	0.6			A1
Yang	Jinglu	JY	Senior	1/31/2007	Working on bank confirmations and follow-up	0.9			A1
Yang	Jinglu	JY	Senior	1/31/2007	Discussion with B. Dotson, R. Hof and others regarding cash reconciliation and follow up	1.2			A1
Yang	Jinglu	JY	Senior	1/31/2007	Working on cash reconciliation	6.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Correspondence with J. Simpson regarding 2006 Fee Proxy.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Work on 2006 Fee Proxy per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Modify international contact list per email received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Preparation of email to Pakistan regarding Pre-approval - Delphi Diesel Pakistan (Private) Limited per K. Asher.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Correspondence with A. Ranney, S. Patel and M. Sakowski regarding E&Y New MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Correspondence with E. Marold regarding Dec. and Jan. invoices amounts/estimates per the Company.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Correspondence with G. Curry regarding Pointsec Secondary Compliance for Delphi server.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Coordination of conference rooms for engagement team.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Correspondence with B. Donovan and K. Asher regarding Creating Global Advantage: E&Y CEO Summit 2007 - contact information for R. O'Neal.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Coordination of badge form for K. Barber with M. Sakowski and Keith.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2007	Coordination of supplies for engagement team.	0.5			A1
Asher	Kevin F.	KFA	Partner	2/1/2007	Review of Powertrain audit status	1.8			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	Corporate YE - Met with J. Harbaugh to discuss Corporate open items.	0.3			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	Corporate YE - Call with J. Volek regarding cash procedures.	0.3			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	Corporate YE - Discussed Environmental reserve with S. Sheckell, E. Marold and A. Krabill.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	Corporate YE - Discussed cash procedures with A. Krabill.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	Corporate YE - Preparation of environmental workpapers for Columbus and Kokomo facilities.	0.8			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	Corporate YE - Met with N. Yang and L. Schwandt to discuss cash procedures and modify AWS program to reflect revised scoping.	1.3			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	DPSS YE - Status update meeting with J. Harbaugh.	0.3			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	DPSS YE - Review of Q3 journal entry review documentation.	0.7			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	DPSS YE - Review of Q1/Q2 journal entry review	1.1			A1
Boehm	Michael J.	MJB	Manager	2/1/2007	Met with M. Fawcett to obtain Financial Systems management testing documentation.	0.4			A1
Ferguson	Stephen J.	SJF	Executive Director	2/1/2007	Discuss int'l tax provision issues w/ E. Trumbull & L. Hargus	0.3			A1
Ferguson	Stephen J.	SJF	Executive Director	2/1/2007	Review & respond to emails relating int'l tax provision	0.4			A1

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Ford	David Hampton	DHF	Staff	2/1/2007	Packard- Performed testing of tooling balances and amortization. (Inquired of client and PwC.)	2.3			A1
Ford	David Hampton	DHF	Staff	2/1/2007	Packard - Performed rollforward test of controls. Tested annual and completed TBD controls.	4.4			A1
Ford	David Hampton	DHF	Staff	2/1/2007	Packard - Performed rollforward test of controls. (Reviewed PwC's work and ensured documentation was proper.)	4.7			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Discuss tooling rebills with C. Tompkins	0.1			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Discuss open tooling testing with J. Simpson	0.2			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Discuss tooling rebills with J. Simpson	0.2			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Discuss warranty reserves with J. Simpson, J. Henning and K. Asher	0.2			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Call with J. Meinberg and N. Miller regarding tooling	0.3			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Review tooling reconciliation	0.4			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Test billable tooling for amortization testing	0.6			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Documentation of tooling commitments used in amortization testing	0.7			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Prepare listing of open items for tooling	0.7			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Test tooling appropriation requests	0.8			A1
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Test tooling commitments for Interiors	1.3			A1
Harbaugh	James M.	JMH	Senior	2/1/2007	Corporate - Discussing audit procedures with E. Simpson	1.1			A1
Harbaugh	James M.	JMH	Senior	2/1/2007	Corporate - Meeting with J. Lamb to obtain year-end audit requests	1.3			A1
Harbaugh	James M.	JMH	Senior	2/1/2007	Corporate - Obtaining reports from e-dacor	1.6			A1
Harbaugh	James M.	JMH	Senior	2/1/2007	DPSS - Reviewing analytics for Quarterly review procedures	3.6			A1
Harbaugh	James M.	JMH	Senior	2/1/2007	T&I - Time spent running reports from e-dacor	1.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/1/2007	Discuss Delphi status with K. Keown.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/1/2007	Assist C. Lin get started on packages.	0.2			A1
Hargus	Lisa D.	LDH	Senior Manager	2/1/2007	Assist E. Trumbull get started on packages.	0.2			A1

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Hargus	Lisa D.	LDH	Senior Manager	2/1/2007	Meeting with E. Trubull regarding France questions he has.	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/1/2007	Answer C. Lin's questions.	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/1/2007	Review of Q4 balance sheet and income statement analyticals for E&C/Powertrain division in preparation for 2/2/07 Q4 closing meeting of E&C/Powertrain division.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/1/2007	Review of audit status with M. Kearns, M. Rothmund, and O. Saimoua.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/1/2007	Review with J. Henning of year-end audit status of significant account areas on E&C/PT for accounts receivable, inventory, prepaids and other assets, accounts payable, intercompany reconciliations.	3.0			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - International - Provide tax pack memo for C. Tosto.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - Contingency Reserves - contact T. Tamer to request e-mail copy of reserve memo's	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - State & Local -contact J. Beckman re: status of review of state items and discuss on how federal team can assist in this review	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - State & Local - Contact D. Olbrecht's to request copies of Michigan Single Business tax returns for last 4 years	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - State and Local - Coach C. Smith on how to tick and tie state and local workpapers received and answer her questions	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - Tax Summary Memo - draft state and local provision paragraph and edit Medicare subsidy paragraph	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - State and Local - review and sort state and local workpapers provided by T. Tamer	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE - OCI - Identify sections in E&Y Financial Reporting Developments guide relating to OCI and valuation allowance	1.1			A1

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Hegelmann	Julie Ann	JAH	Senior	2/1/2007	YE -OCI - Review sections of E&Y Financial Reporting Developments guide and through client prepare memo on OCI to gain understanding on how client prepared document and if client conclusions are correct	4.4			A1
Henning	Jeffrey M.	JMH	Partner	2/1/2007	E&C - Preparation for year end closing meeting including review of key audit issues with engagement team	0.6			A1
Henning	Jeffrey M.	JMH	Partner	2/1/2007	E&C - Participation in year end closing meeting including review of key audit issues with engagement team	2.4			A1
Henning	Jeffrey M.	JMH	Partner	2/1/2007	Preparation for Thermal year end audit closing meeting with Corporate personnel	0.8			A1
Henning	Jeffrey M.	JMH	Partner	2/1/2007	Participation in Thermal year end audit closing meeting with Corporate personnel	2.7			A1
Horner	Kevin John	KJH	Staff	2/1/2007	Packard YE: sent follow-up to C. High for accounts receivable explanations that we requested while at Packard.	0.2			A1
Horner	Kevin John	KJH	Staff	2/1/2007	Packard YE: sent request to N. Leach for explanations for journal entries she booked in Q4 that met our scope for our journal entry testing.	0.2			A1
Horner	Kevin John	KJH	Staff	2/1/2007	Packard YE: received supporting documentation from G. Naylor for our follow-up request on our cut-off shipping testing.	0.3			A1
Horner	Kevin John	KJH	Staff	2/1/2007	Packard YE: updated the journal entry testing file for explanations received from N. Leach.	0.4			A1
Horner	Kevin John	KJH	Staff	2/1/2007	Packard YE: Call with N. Leach to go over journal entries that met our scope for Q4 journal entry testing.	0.6			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: follow-up discussion with P. Moran on consigned inventory confirmations.	0.3			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: Call with W. Mullen for follow-up on our consigned inventory confirm sent in October.	0.4			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: received consigned inventory confirmation from W. Mullen via fax and updated inventory testing files.	0.4			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: received consigned inventory reconciliation from Jamestown Container and filed in workpapers.	0.4			A1

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Horner	Kevin John	KJH	Staff	2/1/2007	T&I Interim: discussion on additional payroll testing with J. Nicol and J. Simpson.	0.6			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: meeting with A. Bastien to discuss SAP to Hyperion differences on the Q4 reconciliations.	0.6			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: meeting with J. Sienkiewicz to go over receipts from cut-off testing at the CMM plant.	0.6			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: discussed the Hermosillo acquisition accrual with J. Nicol.	0.7			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: meeting with C. Rhodes, PwC, to discuss inventory controls and follow-up questions we had on their testing.	0.9			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: updated the summary conclusions spreadsheet for management's testing results for the inventory cycle.	1.3			A1
Horner	Kevin John	KJH	Staff	2/1/2007	T&I YE: completed tie out of the Q4 SAP to Hyperion reconciliations.	3.2			A1
Kearns	Matthew R.	MRK	Senior	2/1/2007	AHG - Auditing misc accrued liabilities for year-end procedures	3.8			A1
Kearns	Matthew R.	MRK	Senior	2/1/2007	E&C - Preparing for Q4 Powertrain global presentation and updating engagement executives	1.8			A1
Kearns	Matthew R.	MRK	Senior	2/1/2007	E&C - Reviewing year-end work performed by E&Y staff member	2.3			A1
Kearns	Matthew R.	MRK	Senior	2/1/2007	E&C - Assisting E&Y staff members with year-end audit procedures	2.4			A1
Keown	Karen M.	KMK	Senior Manager	2/1/2007	Answer questions for C. Lin on Delphi review of foreign provisions for China and Germany	0.3			A1
Keown	Karen M.	KMK	Senior Manager	2/1/2007	Meet with L. Hargus to discuss staffing for Delphi and expectations with respect to timing.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/1/2007	Meeting with S. Kihn and E. Marold to discuss the accounting for capitalized union bonuses.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	2/1/2007	Review of details relating capitalized union bonus accounting.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/1/2007	Review of information and discussions with M. Boehm and E. Marold regarding environmental reserves.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	2/1/2007	European closing conference call with F. Degueudre, T. Timko, European finance managers, M. Stoessel, O. Desprez, K. Asher and S. Sheckell.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	2/1/2007	Review of latest international SRM's.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	2/1/2007	Preparation for European closing call.	2.9			A1
Lin	Shin Yin	SYL	Manager	2/1/2007	Review international tax package - 1st review - Delphi Deutschland GmbH 588	1.9			A1
Lin	Shin Yin	SYL	Manager	2/1/2007	Review international tax package - 1st review - Delphi Deutschland GmbH 529	2.2			A1
Lin	Shin Yin	SYL	Manager	2/1/2007	Review international tax package - Beijing Delphi Wan Yuan.	2.5			A1
Martinez Hernandez	Eduardo	EMH	Staff	2/1/2007	Met with E. Trumbull to review the checklist and the audit program	2.4			A1
Martinez Hernandez	Eduardo	EMH	Staff	2/1/2007	Create the checklist file to be used in the review of the defered taxes for 2006	1.3			A1
Martinez Hernandez	Eduardo	EMH	Staff	2/1/2007	Create the audit program to be used in the review of the defered taxes for 2006	1.5			A1
Mendrygal	Drew B.	DBM	Staff	2/1/2007	E&C - preparation of payroll analytics including pay per employee	0.3			A1
Mendrygal	Drew B.	DBM	Staff	2/1/2007	E&C - preparation of revenue and expenses analytics	0.7			A1
Mendrygal	Drew B.	DBM	Staff	2/1/2007	E&C - review of gross margins for M. Rothmund.	0.8			A1
Mendrygal	Drew B.	DBM	Staff	2/1/2007	E&C - testing of year-end Inventory Recs	1.7			A1
Mendrygal	Drew B.	DBM	Staff	2/1/2007	E&C - preparation of revenue analytics.	2.1			A1
Mendrygal	Drew B.	DBM	Staff	2/1/2007	E&C - Inventory on consignment memo	3.7			A1
Miller	Nicholas S.	NSM	Manager	2/1/2007	Packard - Review of inventory workpapers.	3.4			A1
Miller	Nicholas S.	NSM	Manager	2/1/2007	Corporate - Meeting with T. Krause, A. Brazier and other corporate accounting personnel to discuss 2008 hedge designation strategy.	2.1			A1
Miller	Nicholas S.	NSM	Manager	2/1/2007	Corporate - Coordination with S. Kappler on the year-end review of IBNR reserves for healthcare.	1.1			A1
Miller	Nicholas S.	NSM	Manager	2/1/2007	Thermal - Review of tooling workpapers.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	2/1/2007	T&I-Met with R. Burrell regarding accounts payable follow up.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	2/1/2007	T&I-Met with B. Kolb regarding receivable, payable, and expense follow-up.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/1/2007	T&I-Met with C. Tompkins regarding fixed asset follow up.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	2/1/2007	T&I-Cleared review notes regarding accounts payable.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	2/1/2007	T&I-Cleared review notes regarding the fixed asset cycle.	2.8			A1
Pacella	Shannon M.	SMP	Manager	2/1/2007	Call with B. Garvey to discuss status of Internal Audit workpapers.	0.2			A1
Pacella	Shannon M.	SMP	Manager	2/1/2007	Reviewed Internal audit's workpapers for eTBR.	0.9			A1
Patel	Sejal	SP	Intern	2/1/2007	Preparing copies of derivative counter party contracts and arranging them in order.	1.4			A1
Patel	Sejal	SP	Intern	2/1/2007	Agreeing International reporting packages to Hyperion trial balances.	2.3			A1
Patel	Sejal	SP	Intern	2/1/2007	Packard - Performing Price-Test on inventory balance for Packard Division.	0.9			A1
Powers	Laura	LP	Staff	2/1/2007	E&S - testing A/R walk and supporting documentation	0.3			A1
Ranney	Amber C.	ACR	Senior	2/1/2007	Corporate YE-Participating in a conference call with J. Simpson, K. Cobb and the Watson Wyatt Actuary to discuss pension participant data testing.	1.1			A1
Ranney	Amber C.	ACR	Senior	2/1/2007	Corporate YE--auditing 12/31/06 corporate balance sheet accounts.	5.5			A1
Ranney	Amber C.	ACR	Senior	2/1/2007	Working with the E&Y Finance group in order to submit 2005 BRS invoices to the bankruptcy court.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	2/1/2007	AHG - Attended meeting with G. Anderson to discuss income statement related items and payroll expenses	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	2/1/2007	E&C - Meeting with K. Asher & J. Henning & M. Hatzfeld to discuss the status update for the Powertrain division. Walked through the open items & risks	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/1/2007	E&C - Worked on the GM/Allied Inventory Tie-out's and documentation of the schedule	1.9			A1
Saimoua	Omar Issam	OIS	Staff	2/1/2007	E&C- Performed other procedures in the aws program related to the accounts payable.	5.4			A1

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Saimoua	Omar Issam	OIS	Staff	2/1/2007	E&C- Met with M. Adams to obtain an understanding o some of the reconciliations that we obtained and the supporting documents understanding.	2.6			A1
Saimoua	Omar Issam	OIS	Staff	2/1/2007	E&C- Obtained accounts payable reconciliations and support documents and performed audit related procedures.	4.5			A1
Sheckell	Steven F.	SFS	Partner	2/1/2007	Review year end workpapers	1.0			A1
Sheckell	Steven F.	SFS	Partner	2/1/2007	Attend - European closing meeting	1.5			A1
Sheckell	Steven F.	SFS	Partner	2/1/2007	Attend Thermal closing meeting	3.0			A1
Simpson	Emma-Rose S.	ESS	Staff	2/1/2007	ACS: Worked on ACS risk and control documentation	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	2/1/2007	ACS Documented risk and control matrices	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	2/1/2007	ACS: Worked on ACS risk and control documentation	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	2/1/2007	E&S: Documented fixed assets reconciliations	4.3			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Discussion with S. Kihn and R. Reimink regarding international pension valuations.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Discussion with A. Ranney regarding worker's compensation.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Discussion with J. Nolan regarding our division payroll testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Discussion with S. Kihn regarding FAS 112 and year- end audit requests.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Discussion with H. Aquino regarding proxy fee disclosures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Conf. call with K. Williams, S. Kihn, K. Cobb and A. Ranney to discuss participant data confirm and OPEB/FAS 112 files.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Time spent responding to international emails.	1.1			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Review of Thermal year-end wps.	0.9			A1
Simpson	Jamie	JS	Senior Manager	2/1/2007	Participation in Thermal year end closing meeting.	3.1			A1
Smith	Carolyn E.	CES	Staff	2/1/2007	Contingency Reserve - SALT: Met with J. Hegelmann and C. Tosto regarding status of review and necessary documents needed from client.	0.3			A1
Smith	Carolyn E.	CES	Staff	2/1/2007	Contingency Reserves - SALT: Met w/J. Hegelmann regarding project assignment	0.3			A1

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Smith	Carolyn E.	CES	Staff	2/1/2007	Contingency Reserve: SALT - Obtained copies of SBT returns - spoke w/D. Olbrecht regarding obtaining last 4 returns filed and possible audit change to reserve amount in 2007.	0.4			A1
Smith	Carolyn E.	CES	Staff	2/1/2007	Contingency Reserves - SALT: Compiled chart with statutory rates for each state for 2005-2007 to ensure that client was taking any rate changes into account.	1.3			A1
Smith	Carolyn E.	CES	Staff	2/1/2007	Contingency Reserves - SALT: Tied Contingency Reserve Memo to workpapers.	2.2			A1
Tosto	Cathy I.	CIT	Partner	2/1/2007	Foreign exchange effect to contingency reserve - locate prior quarter information to show client	0.2			A1
Tosto	Cathy I.	CIT	Partner	2/1/2007	Discuss status of state workpaper analysis and follow-up with client	0.3			A1
Tosto	Cathy I.	CIT	Partner	2/1/2007	Locate oci memo and literature	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/1/2007	Update discussion with D. Kelley and follow-up with A Krabill	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/1/2007	Discuss state and local workpapers received and audit work to be performed.	0.6			A1
Tosto	Cathy I.	CIT	Partner	2/1/2007	Follow-up with state and local partner regarding state and local workpapers received and audit work to be performed.	0.5			A1
Tosto	Cathy I.	CIT	Partner	2/1/2007	Review draft workpapers	2.8			A1
Trumbull	Eric J.	EJT	Manager	2/1/2007	Met w/ L. Hargus to discuss allocation of foreign tax packages	0.1			A1
Trumbull	Eric J.	EJT	Manager	2/1/2007	Reviewing FAS 109 memo for French entities and reviewing tax package 505	6.4			A1
Yang	Jinglu	JY	Senior	2/1/2007	Discussion with M. Boehm and L. Schwandt regarding cash reconciliation	0.4			A1
Yang	Jinglu	JY	Senior	2/1/2007	Discussion with B. Dotson, R. Hof and others regarding cash reconciliation and follow-up	1.8			A1
Yang	Jinglu	JY	Senior	2/1/2007	Working on cash reconciliation	5.8			A1
Aquino	Heather	HRA	Client	2/2/2007	Meeting coordination for engagement team.	0.4			A1
Aquino	Heather	HRA	Serving Associate	2/2/2007	2006 Proxy fee discussion with S. Sheckell, J. Simpson and K. Asher.	0.9			A1
Aquino	Heather	HRA	Client	2/2/2007	Work on 2006 Fee Proxy per J. Simpson.	1.2			A1
			Serving Associate						

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Aquino	Heather	HRA	Client Serving Associate	2/2/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Asher	Kevin F.	KFA	Partner	2/2/2007	Review of the 2006 proxy fee reconciliation of fees	1.1			A1
Asher	Kevin F.	KFA	Partner	2/2/2007	Review of Powertrain 4th quarter accounting matters and operations	3.2			A1
Barber	Keith A.	KAB	Senior	2/2/2007	SAP/DGL- Roll forward test for Company Code 141 Q1 and Q2 resulted in differences. (Investigated differences in DGL to identify variance of recalculated account balances.)	2.5			A1
Barber	Keith A.	KAB	Senior	2/2/2007	SAP/JE - Data extraction for Company Code 2800 for period 5 of FY06.	2.8			A1
Barber	Keith A.	KAB	Senior	2/2/2007	SAP/JE - Roll forward test for Company Code 2800 Account 1601 resulted in differences. (Investigated differences in SAP to identify variance of recalculated account balance.)	4.2			A1
Boehm	Michael J.	MJB	Manager	2/2/2007	Corporate YE - Met with D. Kolano to discuss audit status	0.8			A1
Boehm	Michael J.	MJB	Manager	2/2/2007	Corporate YE - Met with J. Hunt, E. Marold and A. Krabill to discuss project destiny estimates	0.8			A1
Boehm	Michael J.	MJB	Manager	2/2/2007	Corporate YE - Review of FAS 143 FRD	1.1			A1
Boehm	Michael J.	MJB	Manager	2/2/2007	Corporate YE - Met with D. Brewer and E. Marold to discuss wire room and AP debit balances.	1.4			A1
Boehm	Michael J.	MJB	Manager	2/2/2007	E&S YE - Discussed open items list with R. Hofmann, M. Mcwhorter and M. Wilkes.	0.6			A1
Boehm	Michael J.	MJB	Manager	2/2/2007	Met with C. Adams and R. Smithson to review management's Financial Systems testing.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	2/2/2007	Review other comprehensive income memo and accounting treatment.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/2/2007	Discuss other comprehensive income issues with C. Tosto and approach for auditing.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	2/2/2007	Meeting with C. Tosto, J. Hegemann, and C. Smith to review entire audit work program to assess areas where special attention is required and issues which need to be incorporated into our audit work.	2.7			A1

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DeMers	Laurie A.	LAD	Senior Manager	2/2/2007	Meeting with T. Tamer to obtain ETR data and obtain additional information. Also present J. Hegelmann and C. Smith.	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	2/2/2007	Meeting with J. Erickson to obtain TRBC schedule.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	2/2/2007	Discuss approach to audit state income taxes with J. Hegelmann and C. Smith, (provide input on information we need from D. Olbrecht, Delphi Director of SALT).	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	2/2/2007	Update discussions with D. Kelley and C. Tosto.	0.4			A1
Ferguson	Stephen J.	SJF	Executive Director	2/2/2007	Call w/ E&Y-Poland to discuss issues arising from audit of 2006 Delphi-Poland tax provision	1.0			A1
Ferguson	Stephen J.	SJF	Executive Director	2/2/2007	Review emails relating int'l tax provision	0.3			A1
Ford	David Hampton	DHF	Staff	2/2/2007	Packard - Travel time from Warren, OH to Northville, MI returning from trip to audit YE.	3.9			A1
Ford	David Hampton	DHF	Staff	2/2/2007	Packard - Performed rollforward test of controls. (Reviewed PwC's work and ensured documentation was proper.)	4.1			A1
Gerber	Katherine A.	KAA	Senior	2/2/2007	T&I - Follow-up on open items for tooling with P. Cates	0.4			A1
Harbaugh	James M.	JMH	Senior	2/2/2007	Corporate - Discussing sample selection with D. Brewster for AP testing	1.1			A1
Harbaugh	James M.	JMH	Senior	2/2/2007	Corporate - Discussing AP procedures with E. Simpson	1.2			A1
Harbaugh	James M.	JMH	Senior	2/2/2007	Corporate - Performing YE testing on accruals	1.6			A1
Harbaugh	James M.	JMH	Senior	2/2/2007	Corporate - Performing YE testing on Ch. 11 expenses	2.1			A1
Harbaugh	James M.	JMH	Senior	2/2/2007	DPSS - Obtaining explanations and further support for quarterly analytical review from K. Loup.	1.6			A1
Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Answer C. Lin's questions regarding Germany.	0.3			A1
Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Review Delphi componentes automotivos packet.	0.5			A1
Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Discussion with E. Trubull regarding France #506 packet and memo.	0.3			A1

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Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Review France #506 packet and memo.	0.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Prepare points regarding France packet/memo.	0.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Review Brazil entity package/memo.	1.8			A1
Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Answer E. Trubull's questions regarding France.	0.4			A1
Hargus	Lisa D.	LDH	Senior Manager	2/2/2007	Discuss Germany with C. Lin.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/2/2007	Participation in Q4 E&C/Powertrain divisional closing meeting with K. Asher, S. Sheckell, J. Henning, T. Timko, B. Dellinger and Delphi Corporate staff and E&C/Powertrain accounting staff.	2.9			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - International - Saving tax packs to electronic work paper files	0.6			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - Contingency Reserves - answer question from J. Harbaugh re: Q3 SOPA for contingency reserve for \$2.1M	0.2			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE -State & Local - validating current state and local provision based on state effective rate provided	0.4			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - Organize notes and to-do lists after status meeting with L. DeMers, C. Tosto and C. Smith.	0.6			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - SALT - Contact D. Olbrecht's to receive copies of the Michigan SBT return and discuss other state and local items needed for verifying reserve totals.	0.6			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - State and Local - meet with D. Olbrecht to go over data request list	0.6			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - Provision - Prepare copies of client prepared rate reconciliation workpapers from their provision binder	0.8			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - Meet with L. Demers, C. Tosto and C. Smith to discuss work plan, progress on what has been received to date and items to work on while waiting for client to provide work papers	1.6			A1
Hegelman	Julie Ann	JAH	Senior	2/2/2007	YE - Meet with T. Tamer, L. DeMers and C. Smith re: open items and questions on workpapers	1.7			A1

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Henning	Jeffrey M.	JMH	Partner	2/2/2007	Debrief with audit team on follow-up items subsequent to Powertrain mgt closing meeting	0.8			A1
Henning	Jeffrey M.	JMH	Partner	2/2/2007	Participation in year end Company lead closing meeting for Powertrain Division	3.2			A1
Horner	Kevin John	KJH	Staff	2/2/2007	T&I YE: discussed legal accrual and cfo report follow-up with N. Miller.	0.2			A1
Horner	Kevin John	KJH	Staff	2/2/2007	T&I YE: created open items listing for year end substantive procedures.	0.4			A1
Horner	Kevin John	KJH	Staff	2/2/2007	T&I YE: meeting with B. Kolb to discuss contingency accrual and what accounts the accruals were booked to.	0.4			A1
Kearns	Matthew R.	MRK	Senior	2/2/2007	AHG - Documenting and testing warranty reserve at year-end	2.1			A1
Kearns	Matthew R.	MRK	Senior	2/2/2007	AHG - Auditing year-end liabilities subject to compromise balance	3.3			A1
Kearns	Matthew R.	MRK	Senior	2/2/2007	E&C - Assisting E&Y staff members with year-end audit procedure questions	0.8			A1
Kearns	Matthew R.	MRK	Senior	2/2/2007	E&C - Meeting with engagement executives to discuss E&C's Q4 presentation results	0.8			A1
Kearns	Matthew R.	MRK	Senior	2/2/2007	E&C - Updating open items list for year-end audit	0.8			A1
Kearns	Matthew R.	MRK	Senior	2/2/2007	E&C - Meeting with B. Hoeppner of E&C to discuss accrued taxes at E&C	0.9			A1
Kennedy	Gareth L.	GLK	Manager	2/2/2007	Call with Segwick regarding worker's compensation claims process.	1.4			A1
Kilts JR.	George W.	GWK	Staff	2/2/2007	Pulled book earnings per GAAP from tax packages to compare to Hyperion numbers.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	2/2/2007	Conference call with L. Lertzch and L. Haydes to discuss matters in the reporting from Poland.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	2/2/2007	Review of latest international SRM's.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	2/2/2007	Preparation of open items for Q3 review.	1.4			A1
Lin	Shin Yin	SYL	Manager	2/2/2007	Follow-up on Germany consolidated tax group FAS 109 tax packages.	0.2			A1
Lin	Shin Yin	SYL	Manager	2/2/2007	Follow-up on status of Mexican FAS 109 tax packages.	0.2			A1
Lin	Shin Yin	SYL	Manager	2/2/2007	Follow-up on status of Chinese FAS 109 tax packages for Delphi Packard Electric Systems Co. Ltd. 491	0.3			A1

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Lin	Shin Yin	SYL	Manager	2/2/2007	Review international tax package - 1st review - Delphi Delco Electronics Europe GmbH 504	1.8			A1
Lin	Shin Yin	SYL	Manager	2/2/2007	Review international tax package - 1st review - Delphi Delco Electronics Europe GmbH 579	2.4			A1
Marold	Erick W.	EWM	Senior	2/2/2007	Corporate - Participated in corporate update meeting.	0.4			A1
Marold	Erick W.	EWM	Senior	2/2/2007	Corporate - Met with D. Brewer to obtain detail support for wire transactions.	1.1			A1
Marold	Erick W.	EWM	Senior	2/2/2007	E&S - Preparation for and meeting with D. Brewer to discuss year-end changes to the AP debit balance.	1.1			A1
Marold	Erick W.	EWM	Senior	2/2/2007	Corporate - Discussions with TSRS regarding journal entry rollforward procedures.	2.1			A1
Marold	Erick W.	EWM	Senior	2/2/2007	E&S - Documented third quarter journal entry review.	1.1			A1
Mendrygal	Drew B.	DBM	Staff	2/2/2007	E&C - preparation of inventory memo	0.5			A1
Mendrygal	Drew B.	DBM	Staff	2/2/2007	E&C - perform SAS 65 worksteps	0.8			A1
Mendrygal	Drew B.	DBM	Staff	2/2/2007	E&C - review year end Productive/Nonproductive inventory	2.4			A1
Mendrygal	Drew B.	DBM	Staff	2/2/2007	E&C - review of Powertrain Global analytic	4.5			A1
Miller	Nicholas S.	NSM	Manager	2/2/2007	Thermal - Meeting with R. Burrell to discuss AP.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	2/2/2007	T&I-Met with P. Cates regarding fixed asset interim testing.	0.5			A1
Nicol	Jeremy M.	JMN	Staff	2/2/2007	T&I-Met with R. Burrell regarding substantive accounts payable procedures.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	2/2/2007	T&I-Performed substantive procedures on prepaid deposits.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	2/2/2007	T&I-Performed payroll substantive procedures.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	2/2/2007	T&I-Performed accounts payable substantive procedures.	1.7			A1
Nicol	Jeremy M.	JMN	Staff	2/2/2007	T&I-Reperformed expenditure cycle control testing.	2.2			A1
Patel	Sejal	SP	Intern	2/2/2007	Agreeing International reporting packages to Hyperion trial balances.	2.4			A1
Pikos	Matthew C.	MCP	Senior	2/2/2007	Preparing and documenting analytical procedures on the inventory balance at the Packard Division.	3.8			A1
Ranney	Amber C.	ACR	Senior	2/2/2007	Corporate YE-Detail reviewing the pension participant data testing.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	2/2/2007	Corporate YE-Discussing year-end Workers' Compensation balances and audit procedures with J. Simpson.	0.4			A1
Ranney	Amber C.	ACR	Senior	2/2/2007	Corporate YE-Reviewing 12/31/06 derivative account balances and requesting additional audit support from J. Schmidt.	0.6			A1
Ranney	Amber C.	ACR	Senior	2/2/2007	Corporate YE-Detail Reviewing pension participant data testing.	0.9			A1
Ranney	Amber C.	ACR	Senior	2/2/2007	Corporate YE-Meeting with M. Fraylick, E&Y Actuaries, and Sedgwick to discuss trend in Delphi Workers' Compensation case reserves.	1.7			A1
Ranney	Amber C.	ACR	Senior	2/2/2007	Corporate YE-Auditing 12/31/06 corporate balance sheet accounts.	2.1			A1
Ranney	Amber C.	ACR	Senior	2/2/2007	Quarterly Review-Discussing Q3 procedures to be performed with A. Krabill.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	2/2/2007	E&C - Meeting with M. Kloss to walk through the inventory review notes.	0.9			A1
Saimoua	Omar Issam	OIS	Staff	2/2/2007	E&C- Met with Gordon Halleck to discuss the support documents received on the open items list.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	2/2/2007	E&C- Met with M. Adams to discuss the accounts payable reconciliations.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	2/2/2007	E&C- Obtained the Accounts payable reconciliations and performed audit related procedures.	6.5			A1
Sheckell	Steven F.	SFS	Partner	2/2/2007	Attend Powertrain closing meeting	3.0			A1
Sheckell	Steven F.	SFS	Partner	2/2/2007	Review year end staffing plans	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	2/2/2007	Corp: Met with client and documented AP reconciliations.	7.5			A1
Simpson	Emma-Rose S.	ESS	Staff	2/2/2007	DPSS: Transferred hardcopy workpapers to filing cabinet	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Discussion with A. Krabill regarding union signing bonuses.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Review of pension status with A. Ranney.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Discussion with S. Sheckell regarding status of YE corporate audit procedures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Review of Sedgwick SAS 70 and worker's comp analytics.	0.8			A1

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Simpson	Jamie	JS	Senior Manager	2/2/2007	Conf. call with M. Fraylick, D. France, Sedgwick, J. Knox, G. Kennedy and A. Ranney to discuss worker's comp 12/31 valuation.	1.5			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Discussion with K. Asher, S. Sheckell and H. Aquino regarding proxy fee disclosure.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Time spent responding to international emails.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Discussion with S. Hernandex and D. Payan regarding Mexico audit status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/2/2007	Discussion with N. Miller regarding Thermal YE status.	0.5			A1
Smith	Carolyn E.	CES	Staff	2/2/2007	Provision: Met with J. Hegelmann and L. DeMers to go over SALT scope issues.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/2/2007	Sent email with rate reconciliation to D. Kelley & C. Tosto.	0.2			A1
Smith	Carolyn E.	CES	Staff	2/2/2007	Contingency Reserve - SALT: Met. w/D. Olbrecht to discuss MI SBT reserves re: 59(e) adjustment and to get copies of prior year returns	0.6			A1
Smith	Carolyn E.	CES	Staff	2/2/2007	Contingency Reserve - SALT: Tied client PBC MI SBT returns (2002-2005) to workpapers. Also tied PBC interest calculations to same workpapers.	1.3			A1
Smith	Carolyn E.	CES	Staff	2/2/2007	Provision: Meeting w/J. Hegelmann, L. DeMers and C. Tosto to discuss workplan and client requests necessary.	1.6			A1
Smith	Carolyn E.	CES	Staff	2/2/2007	Provision: Meeting w/T. Tamer, L. DeMers, and J. Hegelmann regarding open items and new ETR workpapers.	1.8			A1
Stille	Mark Jacob	MJS	Senior	2/2/2007	Clean-up of review comments provided for the Treasury applications (IT2 & Integra-T)	0.7			A1
Stille	Mark Jacob	MJS	Senior	2/2/2007	Updating of Tech Summary to include additional applications and processes added by core team.	0.8			A1
Tosto	Cathy I.	CIT	Partner	2/2/2007	Review foreign package memo	0.4			A1
Tosto	Cathy I.	CIT	Partner	2/2/2007	Review FRD on oci and compare to Delphi memo from 2005 restatement	0.7			A1
Tosto	Cathy I.	CIT	Partner	2/2/2007	Review workplan with team and develop work to be performed now	1.6			A1

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Trumbull	Eric J.	EJT	Manager	2/2/2007	Call with S. Ferguson and E&Y Poland team re revisor of Poland tax package and accompanying memo.	0.9			A1
Trumbull	Eric J.	EJT	Manager	2/2/2007	Reviewing tax package for French consolidated group TB numbers 546, 548, and 559	5.3			A1
Yang	Jinglu	JY	Senior	2/2/2007	Discussion with B. Dotson, R. Hof and others regarding cash reconciliation and follow up	1.3			A1
Yang	Jinglu	JY	Senior	2/2/2007	Working on cash reconciliation	6.7			A1
A1 Project Total:						<u><u>4,556.7</u></u>		<u><u>\$0</u></u>	
Accounting Assistance - A2									
Bankruptcy									
Ranney	Amber C.	ACR	Senior	1/3/2007	Meeting with J. Simpson and S. Sheckell to discuss several employee benefit reserves and impact of attrition events.	0.4	\$275	\$110	A2
Sheckell	Steven F.	SFS	Partner	1/3/2007	Review attrition plan accounting topics at year-end	2.8	\$575	\$1,610	A2
Simpson	Jamie	JS	Senior Manager	1/3/2007	Discussion with A. Ranney and S. Sheckell regarding impact of attrition reserves on other accounts.	0.7	\$470	\$329	A2
Sheckell	Steven F.	SFS	Partner	1/4/2007	Review Delphi attrition plan accounting	1.5	\$575	\$863	A2
Simpson	Jamie	JS	Senior Manager	1/4/2007	Meeting with S. Kihn, R. Reimink and S. Sheckell to discuss impact of attrition plans on FAS 112 and healthcare IBNR.	0.6	\$470	\$282	A2
Ranney	Amber C.	ACR	Senior	1/8/2007	Discussing testing procedures for employees under the Attrition Plan with S. Smith and R. Balgenorth.	0.6	\$275	\$165	A2
Asher	Kevin F.	KFA	Partner	1/17/2007	Meeting with J. Sheehan regarding the status and issues of Ch. 11 emergence	1.4	\$770	\$1,078	A2
Ranney	Amber C.	ACR	Senior	1/20/2007	Detail reviewing testing of the Special Attrition Program participant data.	2.6	\$275	\$715	A2
Schwandt	Lisa N.	LNS	Staff	1/20/2007	Attrition Participant Data Testing.	3.5	\$140	\$490	A2
Simpson	Jamie	JS	Senior Manager	1/21/2007	Detail review of attrition program reserve and receivable balance workpapers.	1.3	\$470	\$611	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Discussion with A. Ranney regarding 9/30/06 attrition plan reserve and GM receivable workpapers.	0.3	\$470	\$141	A2
Simpson	Jamie	JS	Senior Manager	1/25/2007	Discussion with S. Kihn and S. Sheckell regarding GM receivable related to attrition programs and Watson Wyatt 9/30 valuation file.	0.6	\$470	\$282	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	1/31/2007	Walking S. Patel through testing of Special Attrition Participant data.	0.7	\$275	\$193	A2
Patel	Sejal	SP	Intern	2/1/2007	Testing special Attrition participant data. (Pension liabilities)	3.3	\$100	\$330	A2
A2 Bankruptcy Project Total:						20.3		\$7,198	
Catalyst									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Correspondence with M. Stoessel (E&Y France) relative to finalization of audit fees for French scope of Catalyst carve-out audit of 12/31/05.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Correspondence with K. Tremain, C. Arkwright, and R. Chakravarty relative to Delphi progress related to investigating accounting anomalies at SLP location. Time incurred due to control deficiencies.	1.3	\$470	\$611	A2
Aquino	Heather	HRA	Client Serving Associate	1/5/2007	Coordination of retrieval of Catalyst memo per M. Hatzfeld.	0.2	\$140	\$28	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Discussion with K. Tremain relative to status of company's internal review of accounting at Mexican SLP location, and timing/content of final deliverable.	0.5	\$470	\$235	A2
Fitzpatrick	Michael J.	MJF	Partner	1/23/2007	Review of the draft audited 12/31/05 and 3/31/06 financial statements.	2.1	\$825	\$1,733	A2
Fitzpatrick	Michael J.	MJF	Partner	1/23/2007	Review of summary review memorandum.	1.4	\$825	\$1,155	A2
Fitzpatrick	Michael J.	MJF	Partner	1/23/2007	Review of overall analytics.	1.1	\$825	\$908	A2
Fitzpatrick	Michael J.	MJF	Partner	1/23/2007	Communication and clearing of comments with Catalyst team related to the audited financial statements.	1.4	\$825	\$1,155	A2
A2 Catalyst Project Total:						8.5		\$6,059	
Corporate									
Boehm	Michael J.	MJB	Manager	1/3/2007	E&S Interim - Discussion with M. McWhorter, A. Brazier, A. Krabill, and R. Hofmann regarding accounting for warranty transactions with DPSS/Visteon/Ford.	1.2	\$330	\$396	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2007	Review of latest Q4 FAS 144 impairment analysis.	1.6	\$470	\$752	A2
Henning	Jeffrey M.	JMH	Partner	1/4/2007	Review of company accounting memorandum re: Brazilian social security tax matters	0.6	\$575	\$345	A2

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Henning	Jeffrey M.	JMH	Partner	1/4/2007	T&I - Review of accounting memorandum re: CHC JV impairment	0.7	\$575	\$403	A2
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Conference call with A. Brazier, H. Powell and DPSS and E&S representatives regarding accounting for service provided by DPSS on parts sold by E&S.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Meeting with S. Kihn, R. Reimink, S. Sheckell and M. Boehm to discuss environmental reserve accounting.	1.1	\$470	\$517	A2
Marold	Erick W.	EWM	Senior	1/4/2007	Corporate - Discussion with S. Sheckell regarding environmental reserves at Delphi.	1.7	\$275	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/5/2007	Discussions with W. Tilotti relative to status of Company's Q4 FAS 144 impairment analysis and co-development of audit timing and scope.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Review of revised environmental reserve information.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Meeting with T. Timko, S. Kihn, R. Reimink and S. Sheckell to discuss environmental reserve accounting.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Conference call with C. Anderson and M. Boehm to discuss Q4 DPSS accounting memos.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Review and preparation of comments for 4 DPSS accounting memos covering fourth quarter topics.	2.6	\$470	\$1,222	A2
Sheckell	Steven F.	SFS	Partner	1/5/2007	Discuss pay on consumption with T. Timko and team	1.2	\$575	\$690	A2
Fine	Charles E.	CEF	Senior	1/8/2007	Delphi - Perform FASB 142 SAS Review	2.1	\$275	\$578	A2
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Discussion with J. Henning and M. Hatzfeld regarding the Company's fixed asset impairment analysis.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	1/8/2007	Discussions with J. Montgomery regarding Mexico pension matter.	1.2	\$470	\$564	A2
Simpson	Jamie	JS	Senior Manager	1/8/2007	Discussion with J. Henning regarding CHC impairment and meeting with S. Harris.	0.6	\$470	\$282	A2
Conat	Arthur L.	ALC	Executive Director	1/9/2007	Assistance with retirement benefit related disclosure issues including plans in Mexico and U.S. discount rates	1.9	\$520	\$988	A2
Fine	Charles E.	CEF	Senior	1/9/2007	Delphi - Complete FASB 142 SAS Review	2.9	\$275	\$798	A2

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Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Meeting with J. Simpson, M. Hatzfeld, M. Boehm, E. Marold and N. Miller regarding tie in of test counts from physical inventories for locations using SAP.	1.1	\$470	\$517	A2
Sheckell	Steven F.	SFS	Partner	1/9/2007	Review pay on consumption accounting discussions	0.8	\$575	\$460	A2
Simpson	Jamie	JS	Senior Manager	1/9/2007	Discussion with E&Y Mexico regarding Mexico pension matter.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	1/9/2007	Discussions with J. Montgomery and A. Brazier regarding Mexico pension matter.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	1/9/2007	Conf. call with A. Conat to discuss FAS 87 discount rate and Mexico pension matter.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	1/9/2007	Research Mexico pension accounting matter.	1.2	\$470	\$564	A2
Simpson	Jamie	JS	Senior Manager	1/9/2007	Research Mexico pension matter regarding settlements/curtailments.	1.2	\$470	\$564	A2
Asher	Kevin F.	KFA	Partner	1/10/2007	Preparation for the derivate meeting with the SEC	1.6	\$770	\$1,232	A2
Fitzpatrick	Michael J.	MJF	Partner	1/10/2007	Preparation for the derivate meeting with the SEC	1.2	\$825	\$990	A2
Miller	Nicholas S.	NSM	Manager	1/10/2007	Communication with T. Tilton to understand the large differences between U.S. and Local GAAP accounting for KDAC.	0.9	\$330	\$297	A2
Simpson	Jamie	JS	Senior Manager	1/10/2007	Research Mexico pension matter regarding settlements/curtailments.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	1/10/2007	Meeting with J. Williams, A. Brazier and S. Sheckell to discuss Mexico pension matter.	1.1	\$470	\$517	A2
Asher	Kevin F.	KFA	Partner	1/11/2007	Review of FAS 133 audit procedures	2.3	\$770	\$1,771	A2
Asher	Kevin F.	KFA	Partner	1/11/2007	Review and research related to the accounting issues of the treasury center and FASB 133	2.4	\$770	\$1,848	A2
Asher	Kevin F.	KFA	Partner	1/11/2007	Preparation for meeting with the SEC regarding FASB 133	1.6	\$770	\$1,232	A2
Asher	Kevin F.	KFA	Partner	1/11/2007	Attend meeting with the SEC regarding FASB 133	2.1	\$770	\$1,617	A2
Boehm	Michael J.	MJB	Manager	1/11/2007	Met with M. Hatzfeld, A. Krabill, N. Miller and E. Marold to discuss procedures to tie our physical inventory test counts.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	1/11/2007	Time spent assessing how we will complete the tie-out of the physical inventory test counts, including writing testing program and memo.	4.3	\$330	\$1,419	A2

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Miller	Nicholas S.	NSM	Manager	1/11/2007	Meeting with M. Kloss to understand the post-physical inventory reports available to finalize tie-out.	1.9	\$330	\$627	A2
Royall II	Robert L.	RLR	Partner	1/11/2007	Attend SEC conf call regarding derivative matter.	1.9	\$825	\$1,568	A2
Sheckell	Steven F.	SFS	Partner	1/11/2007	Attend meeting with the SEC regarding FASB 133	2.1	\$575	\$1,208	A2
Sheckell	Steven F.	SFS	Partner	1/11/2007	Research related to FAS 133 in preparation for call with SEC.	2.4	\$575	\$1,380	A2
Conat	Arthur L.	ALC	Executive Director	1/12/2007	Assistance with retirement benefit related disclosure issues including plans in Mexico and U.S. discount rates	1.1	\$520	\$572	A2
Fitzpatrick	Michael J.	MJF	Partner	1/12/2007	Discussion related to FAS 133 call with SEC.	1.9	\$825	\$1,568	A2
Sheckell	Steven F.	SFS	Partner	1/12/2007	Review pay on consumption accounting discussions	0.5	\$575	\$288	A2
Simpson	Jamie	JS	Senior Manager	1/12/2007	Discussion with J. Montgomery regarding Mexico pension plan settlement/curtailment.	0.3	\$470	\$141	A2
Boehm	Michael J.	MJB	Manager	1/13/2007	Corporate YE - Preparation of year-end environmental workpapers for Project Destiny sites.	2.3	\$330	\$759	A2
Asher	Kevin F.	KFA	Partner	1/15/2007	Review of second letter to SEC regarding FASB 133 accounting	1.2	\$770	\$924	A2
Conat	Arthur L.	ALC	Executive Director	1/15/2007	Discount rate analysis - Watson Wyatt model - discussion/information regarding worker's comp	2.9	\$520	\$1,508	A2
Fine	Charles E.	CEF	Senior	1/15/2007	Document SAS Review for FAS 142	5.0	\$275	\$1,375	A2
Gerber	Katherine A.	KAA	Senior	1/17/2007	T&I - Meet with P. Saxena to discuss warranty reserves for CVC warranty.	1.1	\$300	\$330	A2
Gerber	Katherine A.	KAA	Senior	1/17/2007	T&I - Auditing year-end warranty reserve for CVC warranty	1.2	\$300	\$360	A2
Powers	Laura	LP	Staff	1/17/2007	E&S - Due to slow client assistance, this time was spent waiting for documents from the client that were on the PBC listing. These documents were necessary before I could begin work on assigned tasks.	1.4	\$140	\$196	A2
Sheckell	Steven F.	SFS	Partner	1/17/2007	Review derivatives memo with the Company to be sent to SEC	1.4	\$575	\$805	A2
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Meet with P. Saxena to discuss CVC warranty reserves	0.4	\$300	\$120	A2
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Discuss the CVC warranty reserves with J. Henning, J. Simpson, and N. Miller.	0.7	\$300	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Conat	Arthur L.	ALC	Executive Director	1/19/2007	Discount rate analysis - Watson Wyatt model - discussion/information regarding worker's comp	1.1	\$520	\$572	A2
Simpson	Jamie	JS	Senior Manager	1/19/2007	Conf. call with S. Sheckell, A. Conat and G. Kennedy to discuss discount rate for worker's compensation.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	1/19/2007	Conf. call with J. Montgomery and Watson Wyatt to discuss Mexico pension accounting.	2.1	\$470	\$987	A2
Abell Jr	Charles C.	CCA	Partner	1/22/2007	Discussion w/ J. Oglethorpe re: FIN 48 transfer pricing considerations	0.4	\$825	\$330	A2
Conat	Arthur L.	ALC	Executive Director	1/22/2007	Pension data error issue discussion	0.8	\$520	\$416	A2
Henning	Jeffrey M.	JMH	Partner	1/22/2007	Review FAS 144 asset impairment analysis.	1.1	\$575	\$633	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Preparation of FAS 133 research information.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Meeting with A. Brazier to discuss various FAS 144 accounting matters.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Review of latest FAS 144 information provided by the Company.	0.9	\$470	\$423	A2
Marold	Erick W.	EWM	Senior	1/22/2007	Corporate - Environmental meeting with J. Hunt and consultants regarding year-end adjustments.	1.1	\$275	\$303	A2
Oglethorpe	Jean W.	JWO	Executive Director	1/22/2007	Discussion with C. Abell re Transfer Pricing issue.	0.6	\$520	\$312	A2
Sheckell	Steven F.	SFS	Partner	1/22/2007	Consultations regarding FAS 133 derivative accounting	0.9	\$575	\$518	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Discussion with J. Montgomery regarding Mexico pension issue.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Conf. call with J. Montgomery, J. Pena, T. and T. Broomhead regarding Mexico pension accounting for terminations.	1.5	\$470	\$705	A2
Abell Jr	Charles C.	CCA	Partner	1/23/2007	Discussion w/ J. Oglethorpe re: FIN 48 transfer pricing considerations	0.6	\$825	\$495	A2
Asher	Kevin F.	KFA	Partner	1/23/2007	Accounting research related to second meeting with SEC regarding FASB 133 accounting matters	1.9	\$770	\$1,463	A2
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Auditing year-end warranty reserves for CVC warranty matter with Renault.	1.9	\$300	\$570	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/23/2007	Review of Step 1 preliminary calculations for AHG and certain Delphi locations.	2.2	\$470	\$1,034	A2

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Henning	Jeffrey M.	JMH	Partner	1/23/2007	Conf. call re: FAS 144 Impairment assessment and related issues	0.4	\$575	\$230	A2
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Meeting with S. Sheckell to discuss latest information from the Company's FAS 144 analysis.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Meeting with J. Williams, A. Brazier, B. Murray, S. Sheckell and M. Hatzfeld to discuss the status of the Company's FAS 144 impairment testing.	1.1	\$470	\$517	A2
Oglethorpe	Jean W.	JWO	Executive Director	1/23/2007	Discussion with C. Abell re Transfer Pricing issue.	0.4	\$520	\$208	A2
Sheckell	Steven F.	SFS	Partner	1/23/2007	Consultations regarding FAS 133 derivative accounting	1.4	\$575	\$805	A2
Sheckell	Steven F.	SFS	Partner	1/23/2007	Consult with valuation experts regarding FAS 144 impairment	1.3	\$575	\$748	A2
Simpson	Jamie	JS	Senior Manager	1/23/2007	Discussion with B. Kolb and P. Saxena regarding CHC Compressor Warranty reserve.	1.9	\$470	\$893	A2
Abell Jr	Charles C.	CCA	Partner	1/24/2007	Discussion w/ D. Kelley re: Transfer pricing considerations in/c/w FIN 48 adoption	1.4	\$825	\$1,155	A2
Asher	Kevin F.	KFA	Partner	1/24/2007	Accounting research related to second meeting with SEC regarding FASB 133 accounting matters	2.1	\$770	\$1,617	A2
Asher	Kevin F.	KFA	Partner	1/24/2007	Research regarding the FIN 48 implication of transfer pricing related matters	1.1	\$770	\$847	A2
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Meet with P. Saxena to discuss Renault warranty reserve	0.2	\$300	\$60	A2
Henning	Jeffrey M.	JMH	Partner	1/24/2007	Discussion and audit strategy development regarding significant developments around Thermal division warranty reserve and impairment charges	0.6	\$575	\$345	A2
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Review of latest version of the FAS 144 information.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Meeting of the valuation steering committee. Company, KPMG and E&Y represented.	1.0	\$470	\$470	A2
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Meeting with J. Williams, B. Murray, KPMG valuation team, S. Sheckell and M. Hatzfeld to discuss the latest version of the FAS 144 analysis.	1.2	\$470	\$564	A2
Royall II	Robert L.	RLR	Partner	1/24/2007	Conf. call regarding FAS 133 derivative matters.	0.6	\$825	\$495	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	1/24/2007	Consultations regarding FAS 133 derivative accounting	2.2	\$575	\$1,265	A2
Sheckell	Steven F.	SFS	Partner	1/24/2007	Consult with valuation experts regarding FAS 144 impairment	1.1	\$575	\$633	A2
Abell Jr	Charles C.	CCA	Partner	1/25/2007	Prep for call w/ M. Fitzpatrick re: Transfer pricing consideration in regards to FIN 48 adoption	1.1	\$825	\$908	A2
Asher	Kevin F.	KFA	Partner	1/25/2007	Call the SEC regarding the Company's accounting unde FASB 133 for derivative contracts	1.1	\$770	\$847	A2
Asher	Kevin F.	KFA	Partner	1/25/2007	Technical review and edits of memo to the third letter to the SEC regarding FASB 133	3.1	\$770	\$2,387	A2
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Meet with P. Saxena to discuss Renault CVC warranty reserve	0.4	\$300	\$120	A2
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Review changes to Renault CVC warranty reserve during Q4.	0.4	\$300	\$120	A2
Henning	Jeffrey M.	JMH	Partner	1/25/2007	Conf. call with J. Simpson re: status of key Thermal issues, warranty, tooling, and impairments	0.7	\$575	\$403	A2
Royall II	Robert L.	RLR	Partner	1/25/2007	Call with the SEC regarding the Company's accounting under FASB 133 for derivative contracts	1.4	\$825	\$1,155	A2
Sheckell	Steven F.	SFS	Partner	1/25/2007	Consultations regarding FAS 133 derivative accounting	1.2	\$575	\$690	A2
Simpson	Jamie	JS	Senior Manager	1/25/2007	Discussion with B. Kolb (Thermal) regarding Compressor Warranty issue and restructuring charges for Douai and Donchery.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	1/25/2007	Discussion with J. Henning regarding Compressor Warranty reserve, tooling amortization and restructuring charges for Douai and Donchery for Thermal.	0.9	\$470	\$423	A2
Asher	Kevin F.	KFA	Partner	1/26/2007	Technical review and edits of memo to the third letter to the SEC regarding FASB 133	1.8	\$770	\$1,386	A2
Asher	Kevin F.	KFA	Partner	1/26/2007	Review of FAS 144 impairment analysis	1.7	\$770	\$1,309	A2
Henning	Jeffrey M.	JMH	Partner	1/26/2007	Conf. call with J. Simpson and S. Harris re: Thermal warranty reserve matter.	0.5	\$575	\$288	A2
Royall II	Robert L.	RLR	Partner	1/26/2007	Discussion with audit team regarding FAS 133 derivative accounting.	0.6	\$825	\$495	A2
Sheckell	Steven F.	SFS	Partner	1/26/2007	Consultations regarding FAS 133 derivative accounting	1.7	\$575	\$978	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	1/26/2007	Consult with valuation experts regarding FAS 144 impairment	1.2	\$575	\$690	A2
Simpson	Jamie	JS	Senior Manager	1/26/2007	Discussion with B. Kolb (Thermal) regarding Compressor Warranty issue and restructuring charges for Douai and Donchery.	1.2	\$470	\$564	A2
Asher	Kevin F.	KFA	Partner	1/27/2007	Technical review of the third letter to the SEC regarding FASB 133	1.2	\$770	\$924	A2
Asher	Kevin F.	KFA	Partner	1/27/2007	Research and review of the technical memos regarding FASB 133	5.8	\$770	\$4,466	A2
Asher	Kevin F.	KFA	Partner	1/27/2007	Review of the FAS 144 procedures and the Company's related analysis	1.5	\$770	\$1,155	A2
Burns JR	John E.	JEB	Senior Manager	1/27/2007	Review of KPMG SFAS 144 materials.	0.7	\$470	\$329	A2
Burns JR	John E.	JEB	Senior Manager	1/27/2007	Discussion with S. Sheckell regarding KPMG SFAS 144 materials.	1.3	\$470	\$611	A2
Henning	Jeffrey M.	JMH	Partner	1/27/2007	Review Packard accounting memo's re: Tarazona and Nuemarkt restructuring plans.	0.8	\$575	\$460	A2
Henning	Jeffrey M.	JMH	Partner	1/27/2007	Discuss follow-up with teams on accounting memo's re: Tarazona and Nuemarkt restructuring plans.	0.4	\$575	\$230	A2
Henning	Jeffrey M.	JMH	Partner	1/27/2007	Discussion regarding Thermal Division warranty matter with Renault; development of audit response	0.4	\$575	\$230	A2
Sheckell	Steven F.	SFS	Partner	1/27/2007	Discuss accounting for pensions and OPEBs with national office	1.5	\$575	\$863	A2
Sheckell	Steven F.	SFS	Partner	1/27/2007	Review FAS 144 impairment calculations with national office	3.5	\$575	\$2,013	A2
Fitzpatrick	Michael J.	MJF	Partner	1/29/2007	Discussion regarding FAS 133 accounting.	1.1	\$825	\$908	A2
Gerber	Katherine A.	KAA	Senior	1/29/2007	T&I - Discuss CVC warranty reserve with J. Simpson	0.2	\$300	\$60	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/29/2007	Review of Step 1 and Step 2 calculations for impaired facilities. (Review included reconciliation of net book values, cashflow estimates and terminal value estimates.)	1.9	\$470	\$893	A2
Hendy	James W.	JWH	Executive Director	1/29/2007	SFAS 144 Valuation Review - Fixed Assets	2.1	\$520	\$1,092	A2
Henning	Jeffrey M.	JMH	Partner	1/29/2007	Conf. call to discuss Thermal division Renault warranty matter	1.0	\$575	\$575	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Larson	Christopher J.	CJL	Partner	1/29/2007	Discussion with K. Asher and S. Sheckell regarding consideration of the accounting for corrections of errors in participant data in the current year.	0.6	\$825	\$495	A2
Ranney	Amber C.	ACR	Senior	1/29/2007	Quarterly Review-Reviewing Q3 SOPA list in order to understand adjustments made to corporate balances.	1.3	\$275	\$358	A2
Rothmund	Mario Valentin	MVR	Senior	1/29/2007	Worked on corporate the FAS 144 Analysis	3.1	\$250	\$775	A2
Sheckell	Steven F.	SFS	Partner	1/29/2007	Consultation with T. Timko and A. Brazier regarding FAS 133 accounting	1.3	\$575	\$748	A2
Sheckell	Steven F.	SFS	Partner	1/29/2007	Review FAS 144 impairment calculations with national office	0.5	\$575	\$288	A2
Simpson	Jamie	JS	Senior Manager	1/29/2007	Discussion with S. Sheckell regarding segment realignment testing.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	1/29/2007	Meeting with S. Kihn and J. Lamb to discuss segment realignment testing of footnote disclosure.	0.7	\$470	\$329	A2
Asher	Kevin F.	KFA	Partner	1/30/2007	Research and review of the technical memos regarding FASB 133	1.9	\$770	\$1,463	A2
Asher	Kevin F.	KFA	Partner	1/30/2007	Technical review of the T&I warranty analysis for compressors	1.9	\$770	\$1,463	A2
Asher	Kevin F.	KFA	Partner	1/30/2007	Review of the T&I technical accounting memos related to Q4 transactions	3.5	\$770	\$2,695	A2
Burns JR	John E.	JEB	Senior Manager	1/30/2007	Preparation for conference call with KPMG to walk through their SFAS 144 analysis	0.8	\$470	\$376	A2
Burns JR	John E.	JEB	Senior Manager	1/30/2007	Conference call with KPMG to walk through their SFAS 144 analysis	1.2	\$470	\$564	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/30/2007	Discussion with J. Burns and J. Hendy related to E&Y audit approach to significant assumptions used by KPMG relative to fair market value estimates of impaired Delphi sites.	1.0	\$470	\$470	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/30/2007	Review of Step 1 and Step 2 calculations for impaired facilities. Reviewed included reconciliation of net book values, cashflow estimates and terminal value estimates.	3.4	\$470	\$1,598	A2
Hendy	James W.	JWH	Executive Director	1/30/2007	SFAS 144 Valuation Review - Fixed Assets	3.9	\$520	\$2,028	A2
Henning	Jeffrey M.	JMH	Partner	1/30/2007	Review Thermal Division Renault Warranty Computation and related accounting memo	1.1	\$575	\$633	A2
Kennedy	Kelly	KK	Staff	1/30/2007	FAS 144 SAS Review (Fixed Assets)	6.9	\$220	\$1,518	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Larson	Christopher J.	CJL	Partner	1/30/2007	Discussion with K. Asher and S. Sheckell regarding consideration of the accounting for corrections of errors in participant data in the current year.	0.4	\$825	\$330	A2
Miller	Nicholas S.	NSM	Manager	1/30/2007	Thermal - Meeting with S. Kokic to discuss the CHC impairment.	0.8	\$330	\$264	A2
Rothmund	Mario Valentin	MVR	Senior	1/30/2007	Attended a meeting with KPMG to walk through the corporate YE FAS144 analysis.	3.3	\$250	\$825	A2
Rothmund	Mario Valentin	MVR	Senior	1/30/2007	Worked on corporate the FAS 144 Analysis	3.4	\$250	\$850	A2
Sheckell	Steven F.	SFS	Partner	1/30/2007	Discuss accounting for pensions and OPEBs with national office	0.9	\$575	\$518	A2
Simpson	Jamie	JS	Senior Manager	1/30/2007	Review of Q3 SOPA list from Corporate.	0.5	\$470	\$235	A2
Gerber	Katherine A.	KAA	Senior	1/31/2007	T&I - Discuss warranty reserve testing for CVC warranty issue with J. Simpson and N. Miller	0.6	\$300	\$180	A2
Kennedy	Kelly	KK	Staff	1/31/2007	FAS 144 SAS Review (Fixed Assets)	3.6	\$220	\$792	A2
Sheckell	Steven F.	SFS	Partner	1/31/2007	Consultation with T. Timko and A. Brazier regarding FAS 133 accounting	0.7	\$575	\$403	A2
Simpson	Jamie	JS	Senior Manager	1/31/2007	Discussion with J. Montgomery regarding Mexico pension settlement.	0.4	\$470	\$188	A2
Asher	Kevin F.	KFA	Partner	2/1/2007	Review of T&I 4th quarter significant accounting transactions including CVC warranty and Douai restructuring charge.	4.2	\$770	\$3,234	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/1/2007	Review of Step 1 and Step 2 calculations for impaired facilities. (Review included reconciliation of net book values, cashflow estimates and terminal value estimates.)	1.7	\$470	\$799	A2
Henning	Jeffrey M.	JMH	Partner	2/1/2007	Discuss audit strategy around Renault warranty charge	0.8	\$575	\$460	A2
Kennedy	Kelly	KK	Staff	2/1/2007	FAS 144 SAS Review (Fixed Assets)	5.4	\$220	\$1,188	A2
Miller	Nicholas S.	NSM	Manager	2/1/2007	Thermal - Review of the CVC piston warranty accrual documentation.	0.3	\$330	\$99	A2
Rothmund	Mario Valentin	MVR	Senior	2/1/2007	Worked on the FAS 144 tie-out	6.9	\$250	\$1,725	A2
Sheckell	Steven F.	SFS	Partner	2/1/2007	Consultation with T. Timko and A. Brazier regarding FAS 133 accounting	0.5	\$575	\$288	A2
Sheckell	Steven F.	SFS	Partner	2/1/2007	Consultation with treasury regarding accounting for FAS 133 documentation	1.3	\$575	\$748	A2
Sheckell	Steven F.	SFS	Partner	2/1/2007	Review FAS 144 impairment calculations with national office	0.5	\$575	\$288	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/1/2007	Discussion with K. Asher and J. Henning regarding Thermal CVC piston warranty matter.	0.6	\$470	\$282	A2
Asher	Kevin F.	KFA	Partner	2/2/2007	Review of T&I 4th quarter significant accounting transactions including CVC warranty matter.	1.4	\$770	\$1,078	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/2/2007	Meeting with J. Williams, B. Murray, W. Tilotti, S. Sheckell to provide audit status update relative to E&Y review of significant KPMG valuation assumptions and Delphi-provided net book value and cashflow data for impaired facilities.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/2/2007	Meeting with M. Rothmund and S. Sheckell to debrief relative to audit approach to finalize E&Y valuation group requests on KPMG valuation modeling and E&Y core audit team procedures on audit of net book value and cashflow details.	0.5	\$470	\$235	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/2/2007	Review of Step 1 and Step 2 calculations for impaired facilities. (Review included reconciliation of net book values, cashflow estimates and terminal value estimates.)	2.1	\$470	\$987	A2
Henning	Jeffrey M.	JMH	Partner	2/2/2007	T&I - Review Renault warranty audit approach with audit team	0.4	\$575	\$230	A2
Kennedy	Kelly	KK	Staff	2/2/2007	FAS 144 SAS Review (Fixed Assets)	2.6	\$220	\$572	A2
Krabill	Aaron J.	AJK	Senior Manager	2/2/2007	Meeting with J. Hunt, M. Boehm and E. Marold to discuss environmental reserve matters.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	2/2/2007	Review of details relating capitalized union bonus accounting.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	2/2/2007	Review of information and discussions with M. Boehm and E. Marold regarding environmental reserves.	0.8	\$470	\$376	A2
Miller	Nicholas S.	NSM	Manager	2/2/2007	Thermal - Meeting with C. Tompkins to discuss tooling amortization resulting from deficiencies.	0.5	\$330	\$165	A2
Miller	Nicholas S.	NSM	Manager	2/2/2007	Thermal - Meeting with B. Kolb to discuss CVC warranty.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	2/2/2007	Thermal - Review of CVC warranty workpapers.	0.6	\$330	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	2/2/2007	Thermal - Review of the CVC piston warranty accrual documentation.	2.2	\$330	\$726	A2
Rothmund	Mario Valentin	MVR	Senior	2/2/2007	FAS 144 Meeting at Corporate with J. Williams, W. Tilotti & M. Hatzfeld to discuss the status update of the FAS 144 tie-out.	2.2	\$250	\$550	A2
Rothmund	Mario Valentin	MVR	Senior	2/2/2007	Worked on the FAS 144 tie-out	3.1	\$250	\$775	A2
Sheckell	Steven F.	SFS	Partner	2/2/2007	Attend discontinued operations year end meeting	1.0	\$575	\$575	A2
Sheckell	Steven F.	SFS	Partner	2/2/2007	Review FAS 144 impairment calculations with national office	1.4	\$575	\$805	A2
Simpson	Jamie	JS	Senior Manager	2/2/2007	Review of Mexico pension accounting memo.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	2/2/2007	Discussion with K. Asher, J. Henning and N. Miller regarding CVC warranty reserve for Thermal.	0.5	\$470	\$235	A2
A2 Corporate Project Total:						253.4		\$126,403	
Financial Remediation									
Boehm	Michael J.	MJB	Manager	1/2/2007	Discussed necessary audit procedures related to NRE/ER&D analysis at E&S division with E. Marold due to differences noted in initial audit procedures at 9/30.	1.4	\$330	\$462	A2
Henning	Jeffrey M.	JMH	Partner	1/2/2007	E&S - Discuss status of inventory reserve and CWIP audit adjustments with engagement team	0.6	\$575	\$345	A2
Marold	Erick W.	EWM	Senior	1/2/2007	E&S - Discussion with J. Henning to update him regarding testing strategy for NRE.	0.8	\$275	\$220	A2
Marold	Erick W.	EWM	Senior	1/2/2007	E&S - Discussion with E&S Finance managers regarding E&O inventory analysis.	1.4	\$275	\$385	A2
Marold	Erick W.	EWM	Senior	1/2/2007	E&S - Prepared an income statement estimate of excess inventory expense per dollar purchased.	2.3	\$275	\$633	A2
Miller	Nicholas S.	NSM	Manager	1/2/2007	Packard - Finalizing documentation on the Promotora investment. Time required due to the deficiency in the process at Packard.	1.4	\$330	\$462	A2
Miller	Nicholas S.	NSM	Manager	1/2/2007	Packard - Meeting with M. Sandelich to discuss the Promotora U.S. GAAP to Local GAAP reconciliation. Time required due to deficiency identified in the proces at Packard.	2.0	\$330	\$660	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/3/2007	Conference call with M. McWhorter, R. Hofmann, A. Jackson, E. Marold and A. Krabill to discuss E&O reserve accounting at E&S based on revised/remediated analysis.	1.4	\$330	\$462	A2
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Conference calls with A. Jackson, R. Hofmann, B. Dockemeyer, M. McWhorter, M. Boehm and E. Marold to discuss E&S's revised E&O calculations.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	1/3/2007	Revisions to the Material Weakness and Significant Deficiency memo.	2.4	\$470	\$1,128	A2
Marold	Erick W.	EWM	Senior	1/3/2007	E&S - Discussions with M. Boehm and A. Krabill regarding E&S inventory analysis related to excess/obsolete inventory.	1.4	\$275	\$385	A2
Sheckell	Steven F.	SFS	Partner	1/3/2007	Review material weakness summaries from Company	2.5	\$575	\$1,438	A2
Henning	Jeffrey M.	JMH	Partner	1/4/2007	E&S - Discuss status of inventory reserve and CWIP audit adjustments with engagement team.	0.3	\$575	\$173	A2
Henning	Jeffrey M.	JMH	Partner	1/4/2007	Preparation for FD meeting use of 15 key controls to mitigate material weaknesses	0.5	\$575	\$288	A2
Henning	Jeffrey M.	JMH	Partner	1/4/2007	Review management's draft summaries of material weakness remediation	1.2	\$575	\$690	A2
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Conference calls with A. Jackson, R. Hofmann, B. Dockemeyer, M. McWhorter, M. Boehm and E. Marold to discuss E&S's revised E&O calculations.	0.6	\$470	\$282	A2
Miller	Nicholas S.	NSM	Manager	1/4/2007	Wrapping up documentation for the equity method investment reconciliations. Additional time incurred because the process was deemed deficient at divisions.	3.1	\$330	\$1,023	A2
Miller	Nicholas S.	NSM	Manager	1/4/2007	Packard - Follow-up on documentation of the Promotora investment reconciliation. Additional time incurred due to a deficiency in the process and an error in the reconciliation spreadsheet.	2.4	\$330	\$792	A2
Ranney	Amber C.	ACR	Senior	1/4/2007	Corporate Interim-Discussing status of Pension participant data testing with J. Simpson.	0.6	\$275	\$165	A2
Ranney	Amber C.	ACR	Senior	1/4/2007	Corporate Interim-Meeting with K. Cobb, J. DeMarco, and S. Smith to discuss status of pension testing.	1.2	\$275	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	1/4/2007	Corporate Interim-Review open items related to pension participant data testing and preparing for meeting with the HR group.	2.6	\$275	\$715	A2
Sheckell	Steven F.	SFS	Partner	1/4/2007	Preparation for key monitoring control meeting	1.5	\$575	\$863	A2
Sheckell	Steven F.	SFS	Partner	1/4/2007	Prepare for year-end material weakness monitoring control meeting with D. Bayles	1.5	\$575	\$863	A2
Sheckell	Steven F.	SFS	Partner	1/4/2007	Review material weakness summaries from Company	2.5	\$575	\$1,438	A2
Simpson	Jamie	JS	Senior Manager	1/4/2007	Conf. call with P. Dell, T. Johnson and A. Ranney to discuss testing not performed by PwC at interim at Dayton and round 2 testing plans to address.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	1/4/2007	Review of issues with initial pension participant data testing with A. Ranney.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	1/4/2007	Discussion with A. Ranney regarding pension participant data testing.	1.1	\$470	\$517	A2
Simpson	Jamie	JS	Senior Manager	1/4/2007	Meeting with K. Cobb, J. Demarco, A. Ranney, S. Brown, and A. Ranney to discuss issues identified during our initial pension participant data testing.	1.3	\$470	\$611	A2
Asher	Kevin F.	KFA	Partner	1/5/2007	Preparation and attend meeting related to the year 15 key controls	2.1	\$770	\$1,617	A2
Asher	Kevin F.	KFA	Partner	1/5/2007	Status update on material weakness year end remediation plans	1.9	\$770	\$1,463	A2
Henning	Jeffrey M.	JMH	Partner	1/5/2007	Participate in session with T. Timko, D. Bayles and FD' to discuss material weakness remediation and year end monitoring controls	1.2	\$575	\$690	A2
Krabill	Aaron J.	AJK	Senior Manager	1/5/2007	Revisions to the Material Weakness and Significant Deficiency memo.	1.1	\$470	\$517	A2
Miller	Nicholas S.	NSM	Manager	1/5/2007	Powertrain - Meeting with M. Kearns to discuss the Diesel Systems investment on the Powertrain books.	0.4	\$330	\$132	A2
Rothmund	Mario Valentin	MVR	Senior	1/5/2007	AHG - Additional time spent reviewing the tie-out of the Fixed Asset crosscharge from E&C to AHG due to deficiencies in process as client could not support entry.	3.6	\$250	\$900	A2
Sheckell	Steven F.	SFS	Partner	1/5/2007	Prepare for year-end material weakness monitoring control meeting with D. Bayles	1.5	\$575	\$863	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/8/2007	Saginaw - Discussion with D. Chamarro regarding Tooling audit worksteps considering deficiencies in controls.	1.3	\$470	\$611	A2
Imberger	Guido	GI	Senior Manager	1/8/2007	Saginaw - Additional time reviewing information received for AP/Dacor balances and comparing to Saginaw general ledger due to deficiencies noted in reconciliation process.	1.9	\$470	\$893	A2
Kearns	Matthew R.	MRK	Senior	1/8/2007	E&C - Meeting with G Halleck of E&C to discuss control deficiencies as part of interim testing	0.7	\$300	\$210	A2
Krabill	Aaron J.	AJK	Senior Manager	1/8/2007	Review of deficiencies to be reported to the ICC group for several European audit sites.	0.4	\$470	\$188	A2
Pikos	Matthew C.	MCP	Senior	1/8/2007	Compiling a listing of all ineffective or in-process controls for the Packard Division and determining how these controls will impact our year-end procedures.	5.8	\$250	\$1,450	A2
Ranney	Amber C.	ACR	Senior	1/8/2007	Corporate Interim-Discussing status of Pension testing with J. Simpson & N. Yang.	0.9	\$275	\$248	A2
Schwandt	Lisa N.	LNS	Staff	1/8/2007	Corporate Interim-Transferring deficiency information into E&Y Template.	0.8	\$140	\$112	A2
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Review of material regarding ER&D accounting at E&S and our audit approach.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Discussion with M. Boehm and E. Marold regarding ER&D accounting at E&S and our audit approach.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Review of deficiencies to be reported to the ICC group for several European audit sites.	0.5	\$470	\$235	A2
Miller	Nicholas S.	NSM	Manager	1/9/2007	Meeting with M. Hatzfeld to discuss open items on the equity method investments review.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	1/9/2007	Meeting with M. Sandelich regarding memo detailing the U.S. GAAP to Korean GAAP differences on the recorded investment in KDAC.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	1/9/2007	Communication with T. Tilton regarding memo detailing the U.S. GAAP to Korean GAAP differences on the recorded investment in KDAC.	0.6	\$330	\$198	A2
Miller	Nicholas S.	NSM	Manager	1/9/2007	Preparation of a memo detailing the US GAAP to Korean GAAP differences on the recorded investment i KDAC.	2.6	\$330	\$858	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/9/2007	Compiling a listing of all ineffective or in-process controls for the Packard Division and determining how these controls will impact our year-end procedures.	2.1	\$250	\$525	A2
Barwin	Kristen N.	KNB	Staff	1/10/2007	E&S - Prepared memorandum to document remediation procedures performed by management related to I/C Delco Workstream Cycle Counts.	1.8	\$220	\$396	A2
Boehm	Michael J.	MJB	Manager	1/10/2007	Met with E. Marold to interpret sensitivity analyses prepared by E&Y with regard to NRE calculation provided E&S.	1.4	\$330	\$462	A2
Chamorro	Destiny D.	DDC	Staff	1/10/2007	Steering-Call with S. Kallis of PwC to discuss testing relating to Tooling as a result of deficiencies in controls	0.9	\$220	\$198	A2
Henning	Jeffrey M.	JMH	Partner	1/10/2007	Review status of interim procedures that address risks relative to Packard material weakness in inventory accounting	1.1	\$575	\$633	A2
Marold	Erick W.	EWM	Senior	1/10/2007	E&S - Summarized results of ER&D variances in key inputs and impact to financial statements.	1.1	\$275	\$303	A2
Marold	Erick W.	EWM	Senior	1/10/2007	E&S - Extrapolated ER&D data from client prepared schedule into Excel to analyze the sensitivity of the key inputs into the calculation.	2.2	\$275	\$605	A2
Marold	Erick W.	EWM	Senior	1/10/2007	E&S - Compared scenarios of variances in key inputs into the ER&D calculation and their impact on the financial statements.	2.6	\$275	\$715	A2
Miller	Nicholas S.	NSM	Manager	1/10/2007	Packard - Meeting with J. Henning and M. Hatzfeld to discuss the inventory audit procedures. Meeting required due to the deficiencies in the inventory process.	1.2	\$330	\$396	A2
Pikos	Matthew C.	MCP	Senior	1/10/2007	Meeting with J. Henning, M. Hatzfeld, and N. Miller to discuss our audit strategy for the Packard inventory testing given the lack of a perpetual and the material weakness.	1.7	\$250	\$425	A2
Ranney	Amber C.	ACR	Senior	1/10/2007	Corporate Interim-Preparing for pension testing update meeting.	0.8	\$275	\$220	A2
Boehm	Michael J.	MJB	Manager	1/11/2007	Discussion with K. St. Romain regarding status of internal audit CWIP and tooling testing at E&S.	0.2	\$330	\$66	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/11/2007	Coordination of meeting with M. McWhorter and C. Lebeau to discuss deficiencies identified in NRE estimate to complete	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	1/11/2007	Met with E. Marold and A. Krabill to discuss audit approach to NRE calculation and NRE sensitivity analysis in response to deficiencies identified in calculation.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	1/11/2007	Weekly internal control status update meeting with S. Herbst (PwC), A. Krabill, N. Miller, J. Simpson, K. St. Romain, and M. Fawcett to discuss round 2 testing and remediation testing.	1.6	\$330	\$528	A2
Boehm	Michael J.	MJB	Manager	1/11/2007	Met with C. Peterson for Hyperion testing status update due to deficiencies noted.	0.8	\$330	\$264	A2
Chamarro	Destiny D.	DDC	Staff	1/11/2007	Steering-Discussion with S. Kallis of PwC regarding open issues with their testing of Tooling which resulted from deficiencies in controls.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	1/11/2007	Steering-Time spent Aging the Tooling subledger by date - analyzed findings which was performed as a result of control deficiencies.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	1/11/2007	Steering-Discussion with M. Hatzfeld regarding PwC Tooling testing program and general issues with the Tooling account as a result of deficiencies in controls.	1.8	\$220	\$396	A2
Henning	Jeffrey M.	JMH	Partner	1/11/2007	Conference call with D. Bayles, T. Timko, et. al re: status of material weakness remediation.	1.2	\$575	\$690	A2
Horner	Kevin John	KJH	Staff	1/11/2007	T&I: worked on inventory file comparisons in conjunction with our tie out of inventory test counts.	2.9	\$220	\$638	A2
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Meeting with M. Fawcett, K. Romain, S. Herbst, M. Boehm, J. Simpson and N. Miller to discuss the status of the Company's round 2 testing and other internal control testing matters.	1.8	\$470	\$846	A2
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Review of SOCD's to be sent to the ICC group for various foreign locations.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	1/11/2007	Edits to the material weakness memo.	2.1	\$470	\$987	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	1/11/2007	E&S - Updated the NRE calculation to identify percentage of completion by project and investigated the variable impact of total costs to the recorded GL balance.	1.2	\$275	\$330	A2
Marold	Erick W.	EWM	Senior	1/11/2007	E&S - Discussions with K. Domanico regarding client assistance for testing of balances recorded in accordance with EITF 99-5.	1.3	\$275	\$358	A2
Ranney	Amber C.	ACR	Senior	1/11/2007	Corporate Interim-Meeting with R. Balgenorth, S. Smith, J. DeMarco and K. Cobb to discuss status of pension testing.	1.9	\$275	\$523	A2
Sheckell	Steven F.	SFS	Partner	1/11/2007	Review material weakness items with T. Timko and D. Bayles	2.5	\$575	\$1,438	A2
Simpson	Jamie	JS	Senior Manager	1/11/2007	Meeting with S. Herbst, K. St. Romain, M. Fawcett, A. Krabill and M. Boehm to discuss round 2 testing and remediation activities.	1.5	\$470	\$705	A2
Simpson	Jamie	JS	Senior Manager	1/11/2007	Discussion with O. Desprez regarding deficiencies at Thermal France location	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	1/11/2007	Review of Thermal France deficiencies.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	1/11/2007	Discussion with A. Ranney regarding pension participant data testing.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	1/11/2007	Updating open items list for K. Cobb for pension participant data testing based on meeting held 1/11.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	1/11/2007	Preparation of status summary for meeting with K. Cob regarding pension participant data testing.	0.6	\$470	\$282	A2
Simpson	Jamie	JS	Senior Manager	1/11/2007	Meeting with K. Cobb, J. DeMarco, S. Smith, A. Ranney and N. Yang to discuss outstanding requests and follow up items for pension participant testing.	1.7	\$470	\$799	A2
Yang	Jinglu	JY	Senior	1/11/2007	Meeting with J. Simpson, A. Ranney, J. Demarco, K. Cobb, S. Smith and R. Balgenorth	1.4	\$250	\$350	A2
Barwin	Kristen N.	KNB	Staff	1/12/2007	E&S - Documented cycle count variance report and additional remediation testing procedures to be performed with C. Fenton.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	1/12/2007	Steering-Discussion with S. Kallis of PwC regarding open issues with their testing of Tooling which were the result of control deficiencies in the tooling process.	0.7	\$220	\$154	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/12/2007	T&I: updated inventory file comparison to include price differences	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	1/12/2007	T&I: worked on manipulation of Columbus and Lockport inventory files in ACL to tie out differences for inventory tie out procedures.	3.9	\$220	\$858	A2
Horner	Kevin John	KJH	Staff	1/12/2007	T&I Interim: discussion with N. Miller regarding testing of inventory files for tie out of test counts.	0.7	\$220	\$154	A2
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Discussion of the status of E&S tooling remediation testing with D. Kolano.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	1/12/2007	Edits to the material weakness memo.	0.8	\$470	\$376	A2
Marold	Erick W.	EWM	Senior	1/12/2007	E&S - Detail review of Workstream cycle count remediation testing memorandum and workpaper documentation.	2.1	\$275	\$578	A2
Simpson	Jamie	JS	Senior Manager	1/12/2007	Meetings with K. Cobb to discuss pension participant data requests.	1.2	\$470	\$564	A2
Simpson	Jamie	JS	Senior Manager	1/12/2007	Participation in segregation of duties status meeting with A. Bianco, S. Herbst and S. Pacella.	1.1	\$470	\$517	A2
Boehm	Michael J.	MJB	Manager	1/13/2007	E&S YE - Coordination of E&S tooling remediation testing status update meeting with D. Kolano, G. Ward and R. Hofmann.	0.3	\$330	\$99	A2
Krabill	Aaron J.	AJK	Senior Manager	1/13/2007	Revisions to the Material Weakness memo.	2.2	\$470	\$1,034	A2
Miller	Nicholas S.	NSM	Manager	1/13/2007	Packard - Reviewing the inventory testing execution memo, prepared due to the complexities and deficiencies in the Packard inventory accounting process.	0.9	\$330	\$297	A2
Simpson	Jamie	JS	Senior Manager	1/14/2007	Review of material weakness memo and impact to 2006 audit.	0.8	\$470	\$376	A2
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S Interim - Discussed spot buy testing performed by EY in response to interim control deficiencies with E. Marold.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	1/15/2007	E&S Interim - Cleared review notes related to spot buy testing performed by EY in response to interim control deficiencies.	0.4	\$330	\$132	A2
Ford	David Hampton	DHF	Staff	1/15/2007	Packard: Due to material weakness over inventory, performed additional testing over inventory rollforward and physical inventory worksteps.	1.4	\$220	\$308	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/15/2007	T&I: Answered questions from J. Nicol regarding ACL in relation to additional procedures needed to perform to tie out inventory test counts.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	1/15/2007	T&I: walked J. Nicol through steps needed to be completed to use ACL to join inventory files due to Division's inability to provide priced out perpetual inventory listings for inventory test count tie out.	0.9	\$220	\$198	A2
Horner	Kevin John	KJH	Staff	1/15/2007	T&I: Completed work with inventory files for T&I plants in ACL in relation to additional procedures needed to perform due to Division's inability to provide priced out perpetual inventory files for the tie out of inventory test counts.	1.6	\$220	\$352	A2
Horner	Kevin John	KJH	Staff	1/15/2007	T&I: Worked with inventory files for T&I plants in ACL in relation to additional procedures needed to perform due to Division's inability to provide priced out perpetual inventory files for the tie out of inventory test counts.	2.9	\$220	\$638	A2
Krabill	Aaron J.	AJK	Senior Manager	1/15/2007	Revisions to the Material Weakness memo.	1.5	\$470	\$705	A2
Marold	Erick W.	EWM	Senior	1/15/2007	E&S - Prepared memorandum documenting additional substantive procedurfes performed with regard to Spot Buy testing in repsonse to interim control deficiencies.	1.2	\$275	\$330	A2
Marold	Erick W.	EWM	Senior	1/15/2007	E&S - Detail reviewed invoice activity related to Spot Buy (unit price > \$100K) in response to interim control deficiencies.	1.3	\$275	\$358	A2
Marold	Erick W.	EWM	Senior	1/15/2007	E&S - Discussions between M. Boehm, E. Marold and K. Barwin regarding revised fixed asset testing procedures related to identified control deficiencies.	1.4	\$275	\$385	A2
Nicol	Jeremy M.	JMN	Staff	1/15/2007	E&C - Prepared Kettering ACL inventory report as a result of inability to tie out test counts.	1.1	\$140	\$154	A2
Nicol	Jeremy M.	JMN	Staff	1/15/2007	E&C - Prepared Milwaukee ACL inventory report as a result of inability to tie out test counts.	1.1	\$140	\$154	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	1/15/2007	E&C - Prepared Fitzgerald ACL inventory report as a result of inability to tie out test counts.	1.2	\$140	\$168	A2
Nicol	Jeremy M.	JMN	Staff	1/15/2007	E&C - Prepared Anderson ACL inventory procedures a result of inability to tie out test counts.	1.4	\$140	\$196	A2
Nicol	Jeremy M.	JMN	Staff	1/15/2007	E&C-Prepared Flint ACL inventory reports as a result of inability to tie out inventory test counts.	1.6	\$140	\$224	A2
Nicol	Jeremy M.	JMN	Staff	1/15/2007	E&C-Prepared Sandusky ACL inventory report as a result of inability to tie out inventory test counts.	1.6	\$140	\$224	A2
Nicol	Jeremy M.	JMN	Staff	1/15/2007	E&C-Prepared Needmore ACL inventory report as a result of inability to tie out test counts.	1.8	\$140	\$252	A2
Pikos	Matthew C.	MCP	Senior	1/15/2007	Performing a reconciliation of E&Y inventory test counts to the client's physical inventory compilations as of the inventory date for an excessive number of test counts. A significant number of these items needed to be performed due to the material weakness in inventory at the Packard Division.	1.3	\$250	\$325	A2
Sheckell	Steven F.	SFS	Partner	1/15/2007	Review material weakness updated audit plans based on interim audit testing	3.9	\$575	\$2,243	A2
Simpson	Jamie	JS	Senior Manager	1/15/2007	Discussion with A. Krabill regarding material weakness memo.	0.5	\$470	\$235	A2
Yang	Jinglu	JY	Senior	1/15/2007	Working on pension participation testing issues and follow-up	2.2	\$250	\$550	A2
Boehm	Michael J.	MJB	Manager	1/16/2007	Coordinated year-end cycle count procedures to be observed to review deficiency remediation with D. Peebles and A. Krabill.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	1/16/2007	Walked A. Krabill through sensitivity analysis regarding estimate to complete in NRE calculation required to be remediated by division.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	1/16/2007	Discussion with M. McWhorter regarding remediation of NRE calculation including revision to estimate to complete.	0.7	\$330	\$231	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	1/16/2007	Packard: Due to material weakness over inventory, performed procedures in addition to what would normally done. Performed additional testing over inventory rollforward and physical inventory worksteps.	3.4	\$220	\$748	A2
Ford	David Hampton	DHF	Staff	1/16/2007	Packard: Time spent creating a fixed asset rollforward. The PBC list specified that we needed a rollforward from the interim period to year end. The client provided us with a rollforward by asset number which we needed first accumulate into a useable form	3.8	\$220	\$836	A2
Horner	Kevin John	KJH	Staff	1/16/2007	T&I: Communication with S. Patel regarding how to summarize inventory data in ACL to help with tie out o test counts due to Division not being able to provide priced out perpetual inventory listings.	0.4	\$220	\$88	A2
Imberger	Guido	GI	Senior Manager	1/16/2007	Saginaw - team discussion on audit approach for tooling as a result of deficiencies in controls.	0.6	\$470	\$282	A2
Kearns	Matthew R.	MRK	Senior	1/16/2007	E&C - Reviewing management's latest control deficiency tracker and determining if additional substantive year-end audit procedures were required	2.8	\$300	\$840	A2
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Review of NRE information and calculations.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Conference call with M. McWhorter, M. Boehm and E. Marold regarding NRE accounting matters.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Discussion with M. Boehm and E. Marold regarding CWIP issues.	1.8	\$470	\$846	A2
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Revisions to the Material Weakness memo.	2.1	\$470	\$987	A2
Marold	Erick W.	EWM	Senior	1/16/2007	E&S - Meeting with M. McWhorter to discuss additional requests related to the division's accounting for reimbursable engineering.	0.7	\$275	\$193	A2
Patel	Sejal	SP	Intern	1/16/2007	Inventory test count. Due to the material weakness related to inventory at Packard Division, significant additional test counts were performed. This represents time spent on reconciling our test count to the client's physical inventory.	9.7	\$100	\$970	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Patel	Sejal	SP	Intern	1/16/2007	Due to T&I not being able to provide perpetual inventory listing , performed additional procedures on ACL.	1.2	\$100	\$120	A2
Pikos	Matthew C.	MCP	Senior	1/16/2007	Performing extensive substantive rollforward procedures on the inventory account balance at the Packard Division due to the material weakness.	0.6	\$250	\$150	A2
Pikos	Matthew C.	MCP	Senior	1/16/2007	Performing a reconciliation of E&Y inventory test counts to the client's physical inventory compilations as of the inventory date for an excessive number of test counts. A significant number of these items needed to b performed due to the material weakness in inventory at the Packard Division.	1.1	\$250	\$275	A2
Asher	Kevin F.	KFA	Partner	1/17/2007	Review of memo related to impact on the 2006 resulting from the 2005 material weaknesses	3.1	\$770	\$2,387	A2
Barwin	Kristen N.	KNB	Staff	1/17/2007	E&S - Discussion with R. Hofmann, C. Riedl, K. Sawyer, E. Marold regarding CWIP observation performed to test the audit adjustment resulting from managmeent's analysis of aged CWIP.	1.2	\$220	\$264	A2
Barwin	Kristen N.	KNB	Staff	1/17/2007	E&S- meeting with C. Riedl and J. Marley to select CWIP and fixed assets to test for physical existence due to deficiencies noted with regard to timely recording of disposals and CWIP capitalization.	4.8	\$220	\$1,056	A2
Boehm	Michael J.	MJB	Manager	1/17/2007	Call with A. Krabill to discuss tooling remediation test plan for E&S.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	1/17/2007	Discussed cycle count remediation procedures with L. Powers for E&S.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	1/17/2007	Conference call with G. Ward, D. Kolano, R. Hofmann A. Krabill, E. Marold and M. Wilkes regarding issues encountered in remediation of E&S tooling testing to date.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	1/17/2007	Review of audit response to Material Weakness/Significant Deficiency memorandum.	0.9	\$330	\$297	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	1/17/2007	Packard: Due to material weakness over inventory, performed procedures in addition to what would normally done. Performed additional testing over inventory rollforward and physical inventory worksteps.	3.2	\$220	\$704	A2
Henning	Jeffrey M.	JMH	Partner	1/17/2007	E&S - Discussion with M. Boehm regarding fixed asset and tooling remediation testing at E&S division.	0.9	\$575	\$518	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Discussion with M. Boehm and E. Marold regarding CWIP deficiencies at E&S.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Review of NRE information and calculations for E&S as a result of deficiencies in controls.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Preparation for conference call with R. Hofmann, D. Kolano, G. Ward, M. Boehm and E. Marold to discuss the status of the E&S capitalized tooling testing being performed by Internal Audit.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Conference call with R. Hofmann, D. Kolano, G. Ward, M. Boehm and E. Marold to discuss the status of the E&S capitalized tooling testing being performed by Internal Audit.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Meeting with C. Anderson, P. Wan, M. Fawcett, A. Gnesin, D. Bayles and S. Sheckell to discuss the application of the 15 key controls at DPSS.	0.4	\$470	\$188	A2
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Met with R. Hofmann, M. McCoy, and K. Sawyer to update status of the existence testing performed in response to aged CWIP analysis deficiencies.	0.9	\$275	\$248	A2
Marold	Erick W.	EWM	Senior	1/17/2007	E&S - Update call with Internal Audit regarding the status of their tooling remediation testing.	1.1	\$275	\$303	A2
Patel	Sejal	SP	Intern	1/17/2007	Inventory test count. Due to the material weakness related to inventory at Packard Division significant additional test counts were performed. This represents time spent on reconciling our test count to the client's physical inventory.	6.8	\$100	\$680	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	1/17/2007	Performing a reconciliation of E&Y inventory test counts to the client's physical inventory compilations as of the inventory date for an excessive number of test counts. A significant number of these items needed to be performed due to the material weakness in inventory at the Packard Division.	0.2	\$250	\$50	A2
Pikos	Matthew C.	MCP	Senior	1/17/2007	Performing extensive substantive rollforward procedures on the inventory account balance at the Packard Division due to the material weakness.	1.7	\$250	\$425	A2
Ranney	Amber C.	ACR	Senior	1/17/2007	Corporate Interim-Meeting with K. Cobb, S. Smith to go over status of pension testing.	1.4	\$275	\$385	A2
Rothmund	Mario Valentin	MVR	Senior	1/17/2007	Attended the AHG 15 Control meeting with M. Hatzfeld, K. Stipp, J. Bayles & B. Schulze (ICC)	1.1	\$250	\$275	A2
Sheckell	Steven F.	SFS	Partner	1/17/2007	Review material weakness updated audit plans based on interim audit testing	1.2	\$575	\$690	A2
Simpson	Jamie	JS	Senior Manager	1/17/2007	Meeting with A. Ranney, K. Cobb and S. Smith to discuss open items list for pension participant data testing and credited service calculation process.	1.7	\$470	\$799	A2
Barwin	Kristen N.	KNB	Staff	1/18/2007	E&S - Make selections of Construction in Process to verify existence in response to deficiencies related to aged CWIP analysis deficiencies.	1.2	\$220	\$264	A2
Barwin	Kristen N.	KNB	Staff	1/18/2007	E&S - Discuss and observe with R. Hoffman and M. Wilkes Construction in Process. (The account did not agree from SAP to General Ledger detail. The client could not verify whether the last spending date on the Construction in Process and the dollar amount were correct.)	4.2	\$220	\$924	A2
Boehm	Michael J.	MJB	Manager	1/18/2007	Conference call with J. Simpson and A. Krabill regarding tooling remediation across divisions.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	1/18/2007	Conference call with K. St. Romain and S. Herbst to discuss status of tooling remediation procedures executed by management.	0.6	\$330	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	1/18/2007	E&S YE - Conference call with S. Uppal, C. Lebeau and M. McWhorter regarding modification of NRE calculation for revision to estimation to complete, interim open items, etc.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	1/18/2007	DPSS YE - Reviewed memorandum and workpapers summarizing results of remediation testing of Cuneo Cycle Counts.	1.4	\$330	\$462	A2
Ford	David Hampton	DHF	Staff	1/18/2007	Packard: Due to material weakness over inventory, performed procedures in addition to what would normally done. Performed additional testing over inventory rollforward and physical inventory worksteps.	3.7	\$220	\$814	A2
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Meeting with PwC representative to discuss additional testing of CWIP due to deficiencies	0.6	\$300	\$180	A2
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Discuss tooling and fixed asset remediation testing with J. Henning, N. Miller, and J. Simpson.	1.0	\$300	\$300	A2
Gerber	Katherine A.	KAA	Senior	1/18/2007	T&I - Meeting with PwC representative to discuss additional testing of tooling due to deficiencies	1.2	\$300	\$360	A2
Henning	Jeffrey M.	JMH	Partner	1/18/2007	Conference call to discuss approach to reviews of managements testing of tooling and fixed assets across divisions	1.8	\$575	\$1,035	A2
Marold	Erick W.	EWM	Senior	1/18/2007	E&S - Discussions with L. Estrella regarding the unexplained reconciling items between the client-provided CWIP schedule and the General Ledger.	1.8	\$275	\$495	A2
Marold	Erick W.	EWM	Senior	1/18/2007	E&S - For CWIP selections, attempted to reconcile subledger to general ledger and investigated differences Client-provided schedule did not reconcile to G/L.	1.9	\$275	\$523	A2
Marold	Erick W.	EWM	Senior	1/18/2007	E&S - Attempted to quantify the differences between the CWIP ledger and general ledger with assistance of R. Hofmann and L. Estrella.	2.1	\$275	\$578	A2
Marold	Erick W.	EWM	Senior	1/18/2007	E&S - Meeting with S. Uppal and C. Labeau to discuss open testing items and status of cost to complete requests.	1.1	\$275	\$303	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	1/18/2007	T&I-Created fixed asset rollforward from interim to year end for 1220 due to inability of Thermal to create rollforward from SAP.	1.8	\$140	\$252	A2
Patel	Sejal	SP	Intern	1/18/2007	Inventory test count. Additional time tying out test counts for incremental locations observed due to the material weakness related to inventory at Packard Division.	6.8	\$100	\$680	A2
Pikos	Matthew C.	MCP	Senior	1/18/2007	Performing extensive substantive rollforward procedures on the inventory account balance at the Packard Division due to the material weakness.	3.9	\$250	\$975	A2
Powers	Laura	LP	Staff	1/18/2007	DPSS - Performed cycle count observations to test remediation of interim design and operational deficiencies noted in the Cuneo Warehouse.	4.8	\$140	\$672	A2
Powers	Laura	LP	Staff	1/18/2007	DPSS - Met with D. Peebles to discuss remediation testing plan with regard to Cuneo Cycle Counts.	1.6	\$140	\$224	A2
Powers	Laura	LP	Staff	1/18/2007	DPSS - Documented results of Cuneo test count remediation testing.	2.3	\$140	\$322	A2
Sheckell	Steven F.	SFS	Partner	1/18/2007	Review material weakness updated audit plans based on interim audit testing	2.4	\$575	\$1,380	A2
Simpson	Jamie	JS	Senior Manager	1/18/2007	Discussion with J. Henning, N. Miller and K. Gerber regarding PwC tooling and CWIP testing results for T&I.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	1/18/2007	Discussion with J. Henning and K. Gerber regarding Thermal compressor warranty reserve.	0.6	\$470	\$282	A2
Barwin	Kristen N.	KNB	Staff	1/19/2007	E&S - Discussed SOPA entry related to fixed assets with R. Hofmann	0.6	\$220	\$132	A2
Ford	David Hampton	DHF	Staff	1/19/2007	Packard: Due to material weakness over inventory, performed additional testing over inventory rollforward and physical inventory worksteps.	3.3	\$220	\$726	A2
Krabill	Aaron J.	AJK	Senior Manager	1/19/2007	Conference call with R. Hoffman, M. McWhorter, M. Boehm and E. Marold to discuss delays related to EY's receipt of E&S year-end client prepared schedules.	0.9	\$470	\$423	A2
Marold	Erick W.	EWM	Senior	1/19/2007	E&S - Reviewed E&S accounting memo and year-end calculation for excess and obsolete inventory and the related audit adjustment.	2.2	\$275	\$605	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Patel	Sejal	SP	Intern	1/19/2007	Due to T&I not being able to provide perpetual inventory listing , performed additional procedures on ACL.	2.1	\$100	\$210	A2
Pikos	Matthew C.	MCP	Senior	1/19/2007	Inventory test count. Additional time tying out test counts for incremental locations observed due to the material weakness related to inventory at Packard Division.	0.3	\$250	\$75	A2
Pikos	Matthew C.	MCP	Senior	1/19/2007	Performing extensive substantive rollforward procedures on the inventory account balance at the Packard Division due to the material weakness.	0.8	\$250	\$200	A2
Simpson	Jamie	JS	Senior Manager	1/19/2007	Conf. call with D. Bayles, M. Fawcett, D. Greenbury, S Harris, and D. Praus to discuss 15 key controls at Thermal.	0.7	\$470	\$329	A2
Simpson	Jamie	JS	Senior Manager	1/19/2007	Discussions with K. Cobb regarding pension testing status.	0.6	\$470	\$282	A2
Barber	Keith A.	KAB	Senior	1/20/2007	Assisted T&I team with the ZAPI_COMP and 279 SAP reports for review as aresult of inability to tie out inventory test counts.	2.5	\$300	\$750	A2
Boehm	Michael J.	MJB	Manager	1/20/2007	E&S YE - Prepared correspondence to G. Ward regarding Corporate Audit's tooling remediation testing.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	1/20/2007	Prepared draft of memorandum to document E&S tooling remediation approach.	1.2	\$330	\$396	A2
Ford	David Hampton	DHF	Staff	1/20/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	4.6	\$220	\$1,012	A2
Henning	Jeffrey M.	JMH	Partner	1/20/2007	Meeting with audit team to review results of PwC/Company testing in tooling across divisions and to assess results; impact on company strategy.	1.4	\$575	\$805	A2
Horner	Kevin John	KJH	Staff	1/20/2007	T&I: conference call with J. Nicol and M. Rothmund to discuss results of ACL inventory files in conjunction with additional work needed to be performed due to the Division not being able to provide priced out inventory perpetual listings.	0.3	\$220	\$66	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/20/2007	T&I: added pricing files to ACL inventory files to obtain better summary results of quantity differences. Additional procedures needed due to Division's inability to provide priced out perpetual inventory listings for tie out of test counts.	2.4	\$220	\$528	A2
Krabill	Aaron J.	AJK	Senior Manager	1/20/2007	Meeting with J. Henning, M. Hatzfeld, M. Boehm, M. Kearns and D. Chamarro to discuss the audit approach for E&S and Powertrain tooling considering the status of PwC's testing and specific matters at these divisions.	1.4	\$470	\$658	A2
Miller	Nicholas S.	NSM	Manager	1/20/2007	Packard - Review of the Division's updated shrink reserve calculation. Complex shrink reserve required due to lack of inventory perpetual system.	0.4	\$330	\$132	A2
Nicol	Jeremy M.	JMN	Staff	1/20/2007	E&C-Created ACL Tables necessary to tie out inventory test counts.	3.8	\$140	\$532	A2
Nicol	Jeremy M.	JMN	Staff	1/20/2007	E&C-Edited ACL tables necessary to tie out inventory test counts.	3.7	\$140	\$518	A2
Ranney	Amber C.	ACR	Senior	1/20/2007	Corporate Interim-Prepare a memo to document testing procedures over Pension/OPEB participant data due to material weakness.	2.1	\$275	\$578	A2
Simpson	Jamie	JS	Senior Manager	1/20/2007	Detail review of memo summarizing our conclusions related to our AR confirm testing errors at Dayton.	0.9	\$470	\$423	A2
Henning	Jeffrey M.	JMH	Partner	1/21/2007	Correspondence re: status of company prepared material weakness memos	0.6	\$575	\$345	A2
Krabill	Aaron J.	AJK	Senior Manager	1/21/2007	Revisions to the material weakness memo in preparation of independent partner review.	2.1	\$470	\$987	A2
Simpson	Jamie	JS	Senior Manager	1/21/2007	Review of memo addressing impact of differences identified by Delphi's participant data testing on the accum. benefit and on benefit pmts.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	1/21/2007	Review of draft memo addressing Douai restructuring charge for Q4 for the Thermal division.	0.8	\$470	\$376	A2
Asher	Kevin F.	KFA	Partner	1/22/2007	Research related to remediation and accounting ramifications related to testing of participant data	1.9	\$770	\$1,463	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	1/22/2007	E&S - Discuss the location of construction in process with M. McCoy and J. Reding to verify existence. Procedures performed due to aged CWIP analysis deficiencies at the location.	1.8	\$220	\$396	A2
Barwin	Kristen N.	KNB	Staff	1/22/2007	E&S - With the assistance of J. Reding, performed physical existence testing for CWIP assets located in Kokomo, Indiana as a result of aged CWIP review deficiencies.	3.8	\$220	\$836	A2
Boehm	Michael J.	MJB	Manager	1/22/2007	Preparation of memorandum to document approach to tooling at E&S.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	1/22/2007	Meeting with S. Herbst (PwC), K. St. Romain and M. Fawcett to discuss significant internal control issues, tooling testing performed by management and year-end reporting.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	1/22/2007	Review of documentation of Cuneo Cycle counts and related discussions with L. Powers.	0.4	\$330	\$132	A2
Chamorro	Destiny D.	DDC	Staff	1/22/2007	Steering-Reviewed tooling support prepared by PwC - incremental time incurred as a result of deficiencies in controls.	0.7	\$220	\$154	A2
Ford	David Hampton	DHF	Staff	1/22/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	3.8	\$220	\$836	A2
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Meet with PwC to discuss CWIP remediation testing	0.4	\$300	\$120	A2
Gerber	Katherine A.	KAA	Senior	1/22/2007	T&I - Meet with PwC to discuss tooling remediation testing	5.0	\$300	\$1,500	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/22/2007	Conference call with D. Bayles for Saginaw 15 key controls review with division.	0.5	\$470	\$235	A2
Horner	Kevin John	KJH	Staff	1/22/2007	Packard YE: meeting with G. Naylor to discuss status o rollforward shipment selections made. Additional rollforward selections were required due to the material weakness.	0.8	\$220	\$176	A2
Horner	Kevin John	KJH	Staff	1/22/2007	T&I: completed summary of results of ACL work completed on the inventory files. Additional work needed as the Division did not provide price out perpetual inventory files.	0.6	\$220	\$132	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/22/2007	T&I: completed addition of pricing files to ACL inventory files to price out differences found with inventory files in relation to tie out of test counts. These are additional procedures needed as the Division was unable to provide price out perpetual inventory files.	3.3	\$220	\$726	A2
Imberger	Guido	GI	Senior Manager	1/22/2007	Saginaw - Review information received from Saginaw and PwC on Tooling program executed by PwC - incremental time as a result of the deficiencies in controls.	2.4	\$470	\$1,128	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Conference call with S. Uppal, M. Wilkes, M. Boehm and E. Marold to discuss the status of fixed asset CWIP testing and issues noted to date.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Discussions with M. Boehm regarding E&S tooling testing.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Meeting with D. Bayles, M. Fawcett, J. Volek and A. Ranney to discuss corporate application of the 15 key controls.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Meeting with K. Romain, S. Herbst, M. Fawcett and M. Boehm to discuss the status of ICC's and PwC's year-en remediation work.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	1/22/2007	Revisions to the material weakness memo in preparation independent partner review.	2.1	\$470	\$987	A2
Marold	Erick W.	EWM	Senior	1/22/2007	E&S - Prepared memorandum to document E&S analysis to remediate E&O reserve deficiencies and conclude on the related audit adjustment.	1.9	\$275	\$523	A2
Marold	Erick W.	EWM	Senior	1/22/2007	E&S - Discussion with S. Uppal regarding NRE remediation and status of CWIP adjustments.	0.4	\$275	\$110	A2
Marold	Erick W.	EWM	Senior	1/22/2007	E&S - Tooling call with internal audit regarding the status of their testing.	1.1	\$275	\$303	A2
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - tie out of count sheet to ZAPI comp tie out for Saginaw (inventory) due to inability to tie out test counts.	0.2	\$220	\$44	A2
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - tie out of Anderson ZAPI report to final listing (inventory) due to inability to tie out test counts.	0.3	\$220	\$66	A2
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - tie out of count sheets to ZAPI report for Juarez (inventory) due to inability to tie out test counts.	0.5	\$220	\$110	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - tie out of Anderson ZAPI report to final inventory listing due to inability to tie out test counts.	1.1	\$220	\$242	A2
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - tie out of Sandusky ZAPI report to final listing (inventory) due to inability to tie out test counts.	1.4	\$220	\$308	A2
Mendrygal	Drew B.	DBM	Staff	1/22/2007	E&C - tie out of Flint ZAPI reports to final listing (inventory) due to inability to tie out test counts.	3.4	\$220	\$748	A2
Patel	Sejal	SP	Intern	1/22/2007	Performing Price-Test on inventory balance at Packard Division. An additional sample size of 42 items were required due to the material weakness.	6.2	\$100	\$620	A2
Patel	Sejal	SP	Intern	1/22/2007	Due to the material weakness related to inventory at Packard Division significant additional test counts were performed. This represents time spent on performing additional roll-forward tests by testing receipts.	1.3	\$100	\$130	A2
Patel	Sejal	SP	Intern	1/22/2007	Inventory test count - additional time spent on reconciling to our test count to the client's physical inventory due to the material weakness related to inventory at Packard Division,	2.6	\$100	\$260	A2
Pikos	Matthew C.	MCP	Senior	1/22/2007	Performing significant rollforward procedures on the inventory balance from the physical inventory date, due to the material weakness related to the inventory area at the Packard Division.	4.1	\$250	\$1,025	A2
Powers	Laura	LP	Staff	1/22/2007	DPSS - Met with D. Peebles to evaluate discrepancies noted in remediation testing of Cuneo warehouse and perform extrapolation of results over populations tested.	1.7	\$140	\$238	A2
Ranney	Amber C.	ACR	Senior	1/22/2007	Dayton Interim-Documenting AR Confirm testing results and conclusions related to errors identified.	1.4	\$275	\$385	A2
Rothmund	Mario Valentin	MVR	Senior	1/22/2007	E&C - Met with M. Kloss to discuss the Saginaw final inventory report - additional time spent due to inability to tie out test counts.	1.6	\$250	\$400	A2
Schwandt	Lisa N.	LNS	Staff	1/22/2007	Hourly and Salaried SAP HR Participant Data testing for employees.	3.2	\$140	\$448	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	1/22/2007	Review material weakness summaries from team	2.5	\$575	\$1,438	A2
Sheckell	Steven F.	SFS	Partner	1/22/2007	Consultations regarding pension participant data material weakness remediation	3.5	\$575	\$2,013	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Discussion with A. Ranney regarding comments on accounts receivable confirmation testing results memo documenting errors in our testing.	0.3	\$470	\$141	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Review of participant data testing results memo and Watson Wyatt summaries.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Discussion with S. Sheckell, K. Asher and A. Ranney regarding pension participant data testing approach due to the material weakness.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Meeting with D. Bayles, K. Cobb, S. Sheckell and S. Brown to discuss results of participant testing for Grant Thornton 9.30.05 pension audits.	1.1	\$470	\$517	A2
Tau	King-Sze	KST	Senior	1/22/2007	Saginaw - Discussion with P. O'Bee regarding our approach on testing tooling aging as a result of deficiencies in controls.	0.7	\$275	\$193	A2
Tau	King-Sze	KST	Senior	1/22/2007	Saginaw - Discussion with G. Imberger regarding tooling aging testing performed as a result of deficiencies in controls.	1.1	\$275	\$303	A2
Barwin	Kristen N.	KNB	Staff	1/23/2007	E&S - Locate and discuss Construction in Process engineering items with J. Reding	3.2	\$220	\$704	A2
Barwin	Kristen N.	KNB	Staff	1/23/2007	E&S - Locate and discuss construction in process located in Kokomo with J. Reding. Procedures performed due to aged CWIP review deficiencies.	3.8	\$220	\$836	A2
Boehm	Michael J.	MJB	Manager	1/23/2007	E&S YE - Preparation of memo to document tooling remediation testing approach.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	1/23/2007	Conference call with A. Krabill, E. Marold, M. Wilkes, G. Ward and D. Kolano regarding management's remediation testing of tooling for E&S division.	1.1	\$330	\$363	A2
Ford	David Hampton	DHF	Staff	1/23/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	5.3	\$220	\$1,166	A2
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Follow-up on accounts receivable errors found during confirmation testing	0.3	\$300	\$90	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Meet with P. Saxena, B. Kolb, and J. Simpson to discuss warranty reserve - change in assumptions	1.4	\$300	\$420	A2
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Meet with PwC to discuss tooling amortization testing	0.6	\$300	\$180	A2
Gerber	Katherine A.	KAA	Senior	1/23/2007	T&I - Discuss CWIP remediation testing with J. Simpson	0.9	\$300	\$270	A2
Henning	Jeffrey M.	JMH	Partner	1/23/2007	Conf. call with A. Krabill re: Status of CWIP and tooling remediation testing at E&S Division	0.6	\$575	\$345	A2
Imberger	Guido	GI	Senior Manager	1/23/2007	Saginaw - Discussion with other teams and M. Hatzfeld on Tooling audit approach as a result of deficiencies in controls.	2.3	\$470	\$1,081	A2
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Conference call with G. Ward, D. Kolano, M. Wilkes, R. Hofmann, M. Boehm and E. Marold regarding the status of I/A's audit work being performed and issues relating to E&S's tooling accounting.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Revisions to the material weakness memo in preparation of independent partner review.	1.3	\$470	\$611	A2
Krabill	Aaron J.	AJK	Senior Manager	1/23/2007	Discussion with M. Fitzpatrick regarding our YE material weakness memo.	1.1	\$470	\$517	A2
Mendrygal	Drew B.	DBM	Staff	1/23/2007	E&C - tie out Needmore ZAPI report to final listing (inventory) due to inability to tie out test counts.	1.6	\$220	\$352	A2
Mendrygal	Drew B.	DBM	Staff	1/23/2007	E&C - tie out Sandusky ZAPI report to final listing (inventory) due to inability to tie out test counts.	0.8	\$220	\$176	A2
Mendrygal	Drew B.	DBM	Staff	1/23/2007	E&C - tie out Fitzgerald ZAPI reports to final listing (inventory) due to inability to tie out test counts.	1.1	\$220	\$242	A2
Mendrygal	Drew B.	DBM	Staff	1/23/2007	E&C - tie out Saginaw ZAPI report to final listing (inventory) due to inability to tie out test counts.	1.1	\$220	\$242	A2
Mendrygal	Drew B.	DBM	Staff	1/23/2007	E&C - tie out Rochester ZAPI report to final listing (inventory) due to inability to tie out test counts.	1.3	\$220	\$286	A2
Mendrygal	Drew B.	DBM	Staff	1/23/2007	E&C - tie out Kettering ZAPI report to final listing (inventory) due to inability to tie out test counts.	1.6	\$220	\$352	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mendrygal	Drew B.	DBM	Staff	1/23/2007	E&C - tie out Milwaukee ZAPI reports to final listing (inventory) due to inability to tie out test counts.	2.4	\$220	\$528	A2
Miller	Nicholas S.	NSM	Manager	1/23/2007	Packard - Review of tooling workpapers considering deficiencies noted at interim.	1.1	\$330	\$363	A2
Miller	Nicholas S.	NSM	Manager	1/23/2007	Packard - Discussion of inventory rollforward procedures performed as a result of the material weakness with M. Pikos.	1.3	\$330	\$429	A2
Miller	Nicholas S.	NSM	Manager	1/23/2007	Packard - Discussion with M. Hatzfeld about the inventory testing strategy due to the material weakness in inventory.	1.8	\$330	\$594	A2
Miller	Nicholas S.	NSM	Manager	1/23/2007	Packard - Review of inventory workpapers performed as a result of the material weakness.	2.1	\$330	\$693	A2
Patel	Sejal	SP	Intern	1/23/2007	Additional time testing the rollforward of the Packard inventory due to the material weakness related to inventory at Packard Division.	0.8	\$100	\$80	A2
Patel	Sejal	SP	Intern	1/23/2007	Additional time tying out test counts for incremental locations observed as a result of the material weakness related to inventory at Packard Division.	5.5	\$100	\$550	A2
Pikos	Matthew C.	MCP	Senior	1/23/2007	Meeting with N. Miller and M. Hatzfeld to discuss our year-end approach to the substantive audit of the Packard Division given the lack of perpetual and the material weakness.	3.2	\$250	\$800	A2
Pikos	Matthew C.	MCP	Senior	1/23/2007	Performing significant rollforward procedures on the inventory balance from the physical inventory date, due to the material weakness related to the inventory area at the Packard Division.	0.8	\$250	\$200	A2
Ranney	Amber C.	ACR	Senior	1/23/2007	Corporate YE-Meeting with K. Cobb and J. DeMarco to discuss status of pension testing.	1.6	\$275	\$440	A2
Schwandt	Lisa N.	LNS	Staff	1/23/2007	Hourly and salaried SAP HR Fidelity participant data testing for employees.	1.9	\$140	\$266	A2
Simpson	Jamie	JS	Senior Manager	1/23/2007	Discussion with A. Ranney regarding status of pension participant data testing.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	1/23/2007	Discussion with K. Cobb regarding flowback credited service errors and requested files from W. Wyatt.	0.4	\$470	\$188	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/23/2007	Weekly status meeting with J. DeMarco, S. Smith, K. Cobb and A. Ranney to discuss pension participant data testing status.	1.2	\$470	\$564	A2
Simpson	Jamie	JS	Senior Manager	1/23/2007	Discussion with J. Nicol and K. Gerber regarding CWIP testing given the deficiencies in this process.	0.6	\$470	\$282	A2
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with G. Imberger regarding tooling aging testing as a result of deficiencies in controls.	0.2	\$275	\$55	A2
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Discussion with G. Imberger regarding PwC testing on tooling and additional testing required as a result of deficiencies and certain testing not being performed by management.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/23/2007	Saginaw - Incremental time completing tooling testing as a result of deficiencies and certain testing not being performed by management.	1.6	\$275	\$440	A2
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S - Discuss resolution of CWIP physical verification remediation testing with J. Reding	0.8	\$220	\$176	A2
Barwin	Kristen N.	KNB	Staff	1/24/2007	E&S - Discuss CWIP audit adjustment and results of CWIP observation with R. Hofmann.	1.6	\$220	\$352	A2
Boehm	Michael J.	MJB	Manager	1/24/2007	E&S YE - Discussed status of CWIP, tooling and NRE remediation testing with A. Krabill.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	1/24/2007	E&S YE - Prepared revised tooling approach memo for E&S division to document remediation procedures.	0.8	\$330	\$264	A2
Ford	David Hampton	DHF	Staff	1/24/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	3.7	\$220	\$814	A2
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Meet with C. Tompkins to discuss tooling amortization testing (deficiencies noted at division).	0.6	\$300	\$180	A2
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Discuss year-end tooling audit procedures with J. Simpson as a result of deficiencies identified.	1.1	\$300	\$330	A2
Gerber	Katherine A.	KAA	Senior	1/24/2007	T&I - Meet with PwC to discuss tooling amortization testing in response to deficiencies in controls.	1.4	\$300	\$420	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	1/24/2007	Discuss status of material weakness remediation in the areas of tooling, consigned inventory at Saginaw division and update test plan accordingly	1.4	\$575	\$805	A2
Krabill	Aaron J.	AJK	Senior Manager	1/24/2007	Call with S. Uppal to discuss the status of the Company fixed asset CWIP testing at E&S.	0.5	\$470	\$235	A2
Marold	Erick W.	EWM	Senior	1/24/2007	E&S - Discussions with M. Wilkes regarding the CWIP adjustments that were being recorded.	1.8	\$275	\$495	A2
Mendrygal	Drew B.	DBM	Staff	1/24/2007	E&C - tie out of Fitzgerald ZAPI report to final listing (inventory) as a result of inability to tie out test counts.	1.8	\$220	\$396	A2
Mendrygal	Drew B.	DBM	Staff	1/24/2007	E&C - tie out of Needmore ZAPI report to final listing (inventory) as a result of inability to tie out test counts.	2.1	\$220	\$462	A2
Mendrygal	Drew B.	DBM	Staff	1/24/2007	E&C - tie out of Sandusky ZAPI report to final listing (inventory) due to inability to tie out inventory test counts.	2.9	\$220	\$638	A2
Miller	Nicholas S.	NSM	Manager	1/24/2007	Packard - Discussion with M. Hatzfeld about the inventory testing strategy as a result of the material weakness.	0.5	\$330	\$165	A2
Miller	Nicholas S.	NSM	Manager	1/24/2007	Packard - Discussion with M. Pikos regarding the status of the inventory rollforward work completed to date as a result of the material weakness.	1.9	\$330	\$627	A2
Patel	Sejal	SP	Intern	1/24/2007	Additional time tying out test counts for incremental sites observed due to the material weakness related to inventory at Packard Division.	2.8	\$100	\$280	A2
Pikos	Matthew C.	MCP	Senior	1/24/2007	Performing significant rollforward procedures on the inventory balance from the physical inventory date, due to the material weakness related to the inventory area at the Packard Division.	3.1	\$250	\$775	A2
Ranney	Amber C.	ACR	Senior	1/24/2007	Corporate YE-Detail reviewing pension participant data testing.	3.2	\$275	\$880	A2
Schwandt	Lisa N.	LNS	Staff	1/24/2007	Hourly and salaried SAP HR Fidelity participant data testing for employees.	1.9	\$140	\$266	A2
Sheckell	Steven F.	SFS	Partner	1/24/2007	Consultations regarding pension participant data material weakness remediation	0.6	\$575	\$345	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	1/24/2007	Saginaw - Incremental time working on tooling testing as a result of insufficient scope of mgmt's testing and deficiencies noted.	1.2	\$275	\$330	A2
Tau	King-Sze	KST	Senior	1/24/2007	Saginaw - Discussion with G. Imberger, M. Hatzfeld, and J. Henning regarding tooling approach as a result of insufficient scope of mgmt's testing and deficiencies noted.	3.6	\$275	\$990	A2
Barwin	Kristen N.	KNB	Staff	1/25/2007	E&S - Discuss and review remediation testing selection regarding CWIP with C. Riedl	2.4	\$220	\$528	A2
Boehm	Michael J.	MJB	Manager	1/25/2007	E&S YE - Met with R. Hofmann to discuss status of aged CWIP analysis performed by management due to control deficiencies in this area.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	1/25/2007	Met with S. Uppal to discuss CWIP testing performed by management and revisions to the project estimates to complete in the NRE calculation.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	1/25/2007	Review of correspondence from G. Ward regarding issues encountered in management's remediation testing of special tools, sample size selection methodology and testing to date.	0.5	\$330	\$165	A2
Boehm	Michael J.	MJB	Manager	1/25/2007	Conference call with D. Kolano, G. Ward and E. Marold to discuss scope and status of management's remediation testing of special tools.	1.1	\$330	\$363	A2
Ford	David Hampton	DHF	Staff	1/25/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	6.1	\$220	\$1,342	A2
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Testing tooling amortization - additional time due to deficiencies in controls.	3.1	\$300	\$930	A2
Gerber	Katherine A.	KAA	Senior	1/25/2007	T&I - Meet with PwC to discuss tooling amortization testing as a result of deficiencies in controls.	0.5	\$300	\$150	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2007	Participation in 15 key control meeting with D. Bayles, J. Brooks and divisional accounting staff.	0.5	\$470	\$235	A2
Henning	Jeffrey M.	JMH	Partner	1/25/2007	Conference call with D. Bayles and E&C re: 15 key controls implementation	0.5	\$575	\$288	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	1/25/2007	Saginaw - Team discussion regarding Tooling accounting/audit approach as a result of deficiencies.	2.1	\$470	\$987	A2
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Review of YE E&S tooling procedures memo documenting substantive approach in response to contrc deficiencies identified.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Call with S. Uppal to discuss the status of the Company fixed asset CWIP testing at E&S.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	1/25/2007	Discussions with M. Kearns regarding remediation testing of Powertrain tooling.	0.9	\$470	\$423	A2
Marold	Erick W.	EWM	Senior	1/25/2007	E&S - Reviewed detail supporting documentation for the NRE calculation.	2.9	\$275	\$798	A2
Mendrygal	Drew B.	DBM	Staff	1/25/2007	E&C - tie out revised Juarez ZAPI report to final listing (inventory) due to inability to tie out test counts.	3.0	\$220	\$660	A2
Miller	Nicholas S.	NSM	Manager	1/25/2007	Thermal - Meeting with C. Rhodes to discuss tooling testing performed by PWC and control deficiencies identified.	1.2	\$330	\$396	A2
Patel	Sejal	SP	Intern	1/25/2007	Packard - This represents out-of-scope time spent on reconciling our test counts to the client's physical inventory. Excess time required because additional counts were taken as a result of the inventory material weakness.	5.7	\$100	\$570	A2
Pikos	Matthew C.	MCP	Senior	1/25/2007	Performing significant rollforward procedures on the inventory balance from the physical inventory date, due to the material weakness related to the inventory area at the Packard Division.	4.4	\$250	\$1,100	A2
Powers	Laura	LP	Staff	1/25/2007	DPSS - Prepared memorandum to conclude on the remediation of Cuneo Cycle Count process based on January observations.	1.1	\$140	\$154	A2
Ranney	Amber C.	ACR	Senior	1/25/2007	Corporate YE-Detail reviewing pension participant data testing.	2.8	\$275	\$770	A2
Rothmund	Mario Valentin	MVR	Senior	1/25/2007	E&C - Worked on the summary of the inventory tie-out and eventual implication for the final conclusion memo due to inability to tie out test counts.	2.8	\$250	\$700	A2
Simpson	Jamie	JS	Senior Manager	1/25/2007	Discussion with A. Ranney regarding status of pension participant data testing.	1.4	\$470	\$658	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion with G. Imberger regarding capitalizing internal cost to tooling as a result of deficiencies in controls.	0.4	\$275	\$110	A2
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion with P. O'Bee regarding capitalizing internal cost incurred on tooling - incremental time due to deficiencies noted.	0.6	\$275	\$165	A2
Tau	King-Sze	KST	Senior	1/25/2007	Saginaw - Discussion on tooling with K. Asher, J. Henning, M. Hatzfeld, and G. Imberger as a result of deficiencies noted and insufficient management testing.	1.3	\$275	\$358	A2
Barwin	Kristen N.	KNB	Staff	1/26/2007	E&S - Document Construction in Process observed	1.8	\$220	\$396	A2
Boehm	Michael J.	MJB	Manager	1/26/2007	E&S YE - Participation in year-end walkthrough of 15 Key Controls with M. Wilkes, R. Jobe and D. Bayles.	0.7	\$330	\$231	A2
Ford	David Hampton	DHF	Staff	1/26/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	1.3	\$220	\$286	A2
Kearns	Matthew R.	MRK	Senior	1/26/2007	E&C - Meeting K. VanGoeder of PwC and G Halleck to discuss additional tooling testing needed to be performed, due to insufficient testing during round 1.	1.2	\$300	\$360	A2
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Conference call with M. Wilkes, R. Hofmann, M. Boehm and E. Marold regarding CWIP fixed asset remediation testing.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	1/26/2007	Discussions with M. Kearns regarding remediation testing of Powertrain tooling.	0.5	\$470	\$235	A2
Marold	Erick W.	EWM	Senior	1/26/2007	E&S - Meeting to discuss CWIP entry recorded by the division due to deficiencies in controls.	1.1	\$275	\$303	A2
Mendrygal	Drew B.	DBM	Staff	1/26/2007	E&C - tie out revised Kettering ZAPI report to final listing (inventory) due to inability to tie out inventory test counts.	1.1	\$220	\$242	A2
Miller	Nicholas S.	NSM	Manager	1/26/2007	Thermal - Meeting with PwC to discuss the tooling amortization testing due to deficiencies in controls.	0.7	\$330	\$231	A2
Nicol	Jeremy M.	JMN	Staff	1/26/2007	E&S-Created ACL Tables as a result of inability to tie out test counts at division.	1.7	\$140	\$238	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Patel	Sejal	SP	Intern	1/26/2007	Performing Price-Test on inventory balance at Packard Division. An additional sample size of 42 items were required due to the material weakness.	2.1	\$100	\$210	A2
Pikos	Matthew C.	MCP	Senior	1/26/2007	Performing significant rollforward procedures on the inventory balance from the physical inventory date, due to the material weakness related to the inventory area at the Packard Division.	2.9	\$250	\$725	A2
Tau	King-Sze	KST	Senior	1/26/2007	Saginaw - Time spent working on tooling testing as a result of insufficient scope of mgmt's testing and deficiencies noted.	0.4	\$275	\$110	A2
Boehm	Michael J.	MJB	Manager	1/27/2007	E&S YE - Received status update from K. Barwin regarding client delays in receipt fixed asset audit requests and control deficiencies noted to date.	1.6	\$330	\$528	A2
Boehm	Michael J.	MJB	Manager	1/27/2007	Walked J. Henning through the Q4 CWIP audit adjustment recorded by E&S.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	1/27/2007	Preparation of correspondence regarding year-end deficiency listings to engagement seniors and managers.	0.4	\$330	\$132	A2
Ford	David Hampton	DHF	Staff	1/27/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	1.2	\$220	\$264	A2
Henning	Jeffrey M.	JMH	Partner	1/27/2007	Review status of E&S division tooling testing to assess remaining risk given material weakness	0.6	\$575	\$345	A2
Horner	Kevin John	KJH	Staff	1/27/2007	E&S: worked with J. Nicol on inputting E&S inventory files into ACL. These additional procedures were needed to due the Division's inability to provide price out perpetual inventory listings in order for us to tie out physical inventory observation test counts.	1.2	\$220	\$264	A2
Horner	Kevin John	KJH	Staff	1/27/2007	Packard YE: updated supporting documentation for rollforward shipments testing required due to the material weakness.	0.8	\$220	\$176	A2
Horner	Kevin John	KJH	Staff	1/27/2007	T&I YE: Discussion with M. Rothmund on procedures and results of inventory tie out using ACL due to inability to initially tie out test counts.	0.4	\$220	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	1/27/2007	T&I YE: meeting with M. Rothmund and N. Miller to discuss the tie out of inventory test counts and ACL results due to inability to initially tie out test counts.	0.4	\$220	\$88	A2
Nicol	Jeremy M.	JMN	Staff	1/27/2007	E&S-Performed inventory testing within ACL for Delnosa 1&2 and Delnosa 5&6 to inability to tie out test counts at the division.	3.0	\$140	\$420	A2
Nicol	Jeremy M.	JMN	Staff	1/27/2007	E&S-Performed inventory testing within ACL for Rimir, Kokomo, and Milwaukee as a result of inability to tie out test counts at the division.	3.5	\$140	\$490	A2
Pikos	Matthew C.	MCP	Senior	1/27/2007	Documenting the significant level of substantive procedures performed on the inventory account at the Packard Division. This significant amount of extra work was necessary due to the material weakness at this Division.	1.9	\$250	\$475	A2
Ranney	Amber C.	ACR	Senior	1/27/2007	Corporate YE-Detail Reviewing pension participant data testing.	2.4	\$275	\$660	A2
Krabill	Aaron J.	AJK	Senior Manager	1/28/2007	Review of fixed asset CWIP remediation testing and adjustment recoded for E&S division.	0.4	\$470	\$188	A2
Asher	Kevin F.	KFA	Partner	1/29/2007	Review of audit approach related to areas impacted by the material weaknesses	2.1	\$770	\$1,617	A2
Boehm	Michael J.	MJB	Manager	1/29/2007	Coordination of CWIP additional testing sample for E&S - communicated sample to A. Jackson and R. Hofmann accordingly.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	1/29/2007	Coordination of communication of year-end E&Y-identified deficiencies to management for purposes of SOCD aggregation.	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	1/29/2007	DPSS YE - Review and revision to Cuneo cycle count memorandum documenting remediation testing conclusions.	1.2	\$330	\$396	A2
Ford	David Hampton	DHF	Staff	1/29/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	2.3	\$220	\$506	A2
Gerber	Katherine A.	KAA	Senior	1/29/2007	T&I - Perform review of Interiors tooling projects for amortization testing due to deficiencies in controls.	1.6	\$300	\$480	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	1/29/2007	T&I - Perform overall analytic for Interiors tooling amortization testing due to deficiencies in controls.	2.1	\$300	\$630	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/29/2007	Review of year-end audit procedures related to inventory count procedures, costing, rollforward, compensating controls and account reconciliations. Additional review time incurred due to the additional work performed as a result of the material weakness.	5.5	\$470	\$2,585	A2
Henning	Jeffrey M.	JMH	Partner	1/29/2007	Review of results of extended audit procedures relative to Packard inventory material weakness condition	1.3	\$575	\$748	A2
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	Review of divisional reporting of deficiencies to the ICC group.	1.8	\$470	\$846	A2
Krabill	Aaron J.	AJK	Senior Manager	1/29/2007	Conference call with K. Asher, S. Sheckell and I. Dennis to discuss the YE scope and Material Weakness memo.	1.0	\$470	\$470	A2
Marold	Erick W.	EWM	Senior	1/29/2007	E&S - Reviewed 2007 cash forecast to identify unrecorded NRE contracts.	1.1	\$275	\$303	A2
Miller	Nicholas S.	NSM	Manager	1/29/2007	Packard - Meeting with J. Henning to walkthrough inventory workpapers.	1.8	\$330	\$594	A2
Nicol	Jeremy M.	JMN	Staff	1/29/2007	E&S-Performed ACL inventory procedures for Delnosa 1 & 2 and Delnosa 5 & 6 as a result of the inability to tie out inventory test counts at the division.	2.6	\$140	\$364	A2
Nicol	Jeremy M.	JMN	Staff	1/29/2007	E&S-Performed inventory testing within ACL for Kokomo, Rimir, and Milwaukee due to the inability to tie out test counts at the division.	3.0	\$140	\$420	A2
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	DPSS: Updated SOCD and Master deficiency tracker	0.6	\$220	\$132	A2
Simpson	Emma-Rose S.	ESS	Staff	1/29/2007	DPSS: Continued work on SOCD and Master Deficiency Tracker	0.8	\$220	\$176	A2
Simpson	Jamie	JS	Senior Manager	1/29/2007	Discuss participant data testing related to flowbacks and overall testing results with S. Sheckell and A. Ranney.	1.1	\$470	\$517	A2
Boehm	Michael J.	MJB	Manager	1/30/2007	Met with C. LeBeau and E. Marold to discuss Ford HV Battery Pack estimate to complete as part of NRE remediation testing.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	1/30/2007	Met with M. Wilkes to provide E&Y-identified control deficiencies to management.	0.6	\$330	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	1/30/2007	Packard- Due to material weakness over inventory performed additional testing of inventory rollforward, including purchases, copper purchases, and misc JE's.	3.1	\$220	\$682	A2
Gerber	Katherine A.	KAA	Senior	1/30/2007	T&I - Discussion of remediation testing with J. Nicol	0.2	\$300	\$60	A2
Gerber	Katherine A.	KAA	Senior	1/30/2007	T&I - Discussion with C. Tompkins and J. Meinberg regarding tooling amortization due to deficiencies in controls.	1.1	\$300	\$330	A2
Gerber	Katherine A.	KAA	Senior	1/30/2007	T&I - additional time spent testing tooling amortization due to deficiencies.	1.9	\$300	\$570	A2
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: completed the ACL inventory memo outling our procedures performed to tie out tests counts and discuss results of testing.	1.2	\$220	\$264	A2
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: tested accuracy of ACL files to be used in our tie out of the inventory test counts.	2.1	\$220	\$462	A2
Horner	Kevin John	KJH	Staff	1/30/2007	T&I YE: meeting with J. Sienkiewicz to discuss inventory receipts at the CMM plant location for follow up to our cut-off testing.	0.8	\$220	\$176	A2
Kearns	Matthew R.	MRK	Senior	1/30/2007	E&C - Reviewing PwC's round two control testing (for controls not properly tested in round 1) and documenting audit approach related to control deficiencies found and not remediated	4.1	\$300	\$1,230	A2
Krabill	Aaron J.	AJK	Senior Manager	1/30/2007	Review of fixed asset CWIP remediation testing and adjustment recoded for E&S division.	1.5	\$470	\$705	A2
Marold	Erick W.	EWM	Senior	1/30/2007	E&S - Met with M. Wilkes to discuss year-end control deficiencies.	1.8	\$275	\$495	A2
Marold	Erick W.	EWM	Senior	1/30/2007	E&S - Met with C. LeBeau and engineering project manager to discuss year-end update to the cost to complete.	1.1	\$275	\$303	A2
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed remediation testing on the revenue cycle.	0.8	\$140	\$112	A2
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed remediation testing on the fixed asset cycle.	1.4	\$140	\$196	A2
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed remediation testing on the financial statement close cycle.	1.6	\$140	\$224	A2
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed remediation testing on the treasury cycle.	1.7	\$140	\$238	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	1/30/2007	T&I-Performed remediation testing on the employee cost cycle.	1.9	\$140	\$266	A2
Ranney	Amber C.	ACR	Senior	1/30/2007	Corporate YE-Walking S. Sheckell through the status of our pension participant data testing.	1.3	\$275	\$358	A2
Ranney	Amber C.	ACR	Senior	1/30/2007	Corporate YE-Meeting with K. Cobb & J. DeMarco to discuss status of pension participant data testing.	1.5	\$275	\$413	A2
Ranney	Amber C.	ACR	Senior	1/30/2007	Corporate YE-Making selections of 2006 flowbacks to GM for pension participant data testing - testing performed due to credited service errors identified by Delphi.	1.1	\$275	\$303	A2
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Performed audit procedures on inactive participant data testing selection.	1.6	\$140	\$224	A2
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Performing flowback participant data testing sample selections from Flowback file.	1.6	\$140	\$224	A2
Schwandt	Lisa N.	LNS	Staff	1/30/2007	Corporate YE-Formatted and emailed all divisions their consolidated spreadsheets and the most updated deficiency tracker.	1.5	\$140	\$210	A2
Simpson	Jamie	JS	Senior Manager	1/30/2007	Status meeting with A. Ranney, K. Cobb, S. Brown, J. DeMarco and S. Smith regarding status of participant data testing.	1.1	\$470	\$517	A2
Boehm	Michael J.	MJB	Manager	1/31/2007	E&S YE - Discussion of documentation approach and review of workpapers related to CWIP audit adjustment with K. Barwin.	1.3	\$330	\$429	A2
Gerber	Katherine A.	KAA	Senior	1/31/2007	T&I - Discuss tooling procedures with J. Simpson and N. Miller as a result of deficiencies in controls.	1.4	\$300	\$420	A2
Gerber	Katherine A.	KAA	Senior	1/31/2007	T&I - additional time documentating tooling amortization testing as a result of control deficiencies.	3.4	\$300	\$1,020	A2
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: meeting with C. Rhodes, PwC, to obtain remediation testing binders for the inventory cycle.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	1/31/2007	T&I YE: reviewed management's testing for remediation and rollforward controls testing of the inventory cycle	3.9	\$220	\$858	A2
Kearns	Matthew R.	MRK	Senior	1/31/2007	E&C - Meeting with M. Covello of PwC to provide answer questions related to additional testing PwC had to perform on tooling due to round 1, not being sufficient.	0.8	\$300	\$240	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	1/31/2007	E&C - Meeting with J. Gutierrez of PwC to discuss control deficiencies in round 2 testing on expenditures	1.8	\$300	\$540	A2
Marold	Erick W.	EWM	Senior	1/31/2007	E&S - Reviewed 2007 cash forecast to identify unrecorded NRE contracts.	1.1	\$275	\$303	A2
Marold	Erick W.	EWM	Senior	1/31/2007	E&S - Documented NRE test of transactions and concluded on selected sample.	2.1	\$275	\$578	A2
Nicol	Jeremy M.	JMN	Staff	1/31/2007	T&I-Performed remediation testing for treasury and revenue cycle.	1.6	\$140	\$224	A2
Nicol	Jeremy M.	JMN	Staff	1/31/2007	T&I-Performed remediation testing on fixed asset cycle.	2.7	\$140	\$378	A2
Nicol	Jeremy M.	JMN	Staff	1/31/2007	T&I-Performed remediation testing on the financial statement close cycle.	3.2	\$140	\$448	A2
Ranney	Amber C.	ACR	Senior	1/31/2007	Corporate YE-Detail reviewing the pension participant data testing.	4.1	\$275	\$1,128	A2
Rothmund	Mario Valentin	MVR	Senior	1/31/2007	E&C - Finalized conclusion on inventory tie-out procedures which summarize add'l procedures performed as a result of not being able to tie out test counts initially.	1.6	\$250	\$400	A2
Schwandt	Lisa N.	LNS	Staff	1/31/2007	Performed audit procedures on inactive participant data testing selection.	0.5	\$140	\$70	A2
Simpson	Jamie	JS	Senior Manager	1/31/2007	Conf. call with A. Bianco to discuss status of testing on payroll monitoring controls to address the material weakness.	0.5	\$470	\$235	A2
Simpson	Jamie	JS	Senior Manager	1/31/2007	Discussion with A. Ranney regarding status of pension participant data testing.	0.8	\$470	\$376	A2
Simpson	Jamie	JS	Senior Manager	1/31/2007	Discussion with K. Gerber and N. Miller regarding tooling amortization testing to address deficiencies in process.	2.2	\$470	\$1,034	A2
Boehm	Michael J.	MJB	Manager	2/1/2007	Conference call with D. Kolano and G. Ward regarding E&S tooling project status.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	2/1/2007	Preparation of E&S tooling analytic to assess reasonableness of year-end balances	0.8	\$330	\$264	A2
Boehm	Michael J.	MJB	Manager	2/1/2007	Review of E&S tooling rollforward and EDS subledger information.	2.6	\$330	\$858	A2
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Documentation of tooling amortization testing performed as a result of deficiencies.	2.6	\$300	\$780	A2
Gerber	Katherine A.	KAA	Senior	2/1/2007	T&I - Meet with PwC to discuss remediation testing of tooling amortization	1.1	\$300	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	2/1/2007	Development of summary memorandum relative to impact of material weaknesses on audit approach.	1.0	\$575	\$575	A2
Marold	Erick W.	EWM	Senior	2/1/2007	E&S - Investigated unusual NRE billings and inquired of R. Hofman regarding accounting.	2.1	\$275	\$578	A2
Marold	Erick W.	EWM	Senior	2/1/2007	E&S - Performed NRE rollforward procedures from Q3 balances to year-end and investigated unusual changes.	2.8	\$275	\$770	A2
Marold	Erick W.	EWM	Senior	2/1/2007	E&S - Updated NRE sensitivity analysis based on revised cost estimates.	3.1	\$275	\$853	A2
Miller	Nicholas S.	NSM	Manager	2/1/2007	Packard - Review of inventory workpapers.	3.4	\$330	\$1,122	A2
Nicol	Jeremy M.	JMN	Staff	2/1/2007	T&I-Reperformed management remediation testing of the financial statement close process.	1.9	\$140	\$266	A2
Nicol	Jeremy M.	JMN	Staff	2/1/2007	T&I-Performed remediation testing for treasury and revenue cycle.	1.6	\$140	\$224	A2
Sheckell	Steven F.	SFS	Partner	2/1/2007	Draft material weakness conclusions in memo	2.5	\$575	\$1,438	A2
Asher	Kevin F.	KFA	Partner	2/2/2007	Review of Packard Inventory audit procedures performed as a result of the material weakness.	2.3	\$770	\$1,771	A2
Boehm	Michael J.	MJB	Manager	2/2/2007	Review of E&S NRE memorandum to document audit approach and response to deficiencies identified.	1.2	\$330	\$396	A2
Boehm	Michael J.	MJB	Manager	2/2/2007	E&S - Review of correspondence from G. Ward regarding Tooling remediation testing and coordination of E&Y's review of management's testing.	0.4	\$330	\$132	A2
Gerber	Katherine A.	KAA	Senior	2/2/2007	T&I - Prepare draft tooling approach memo addressing deficiencies and substantive testing performed.	0.6	\$300	\$180	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/2/2007	Review of year-end audit procedures related to inventory count procedures, costing, rollforward, compensating controls and account reconciliations. Additional review time incurred due to the additional work performed as a result of the material weakness.	1.8	\$470	\$846	A2
Horner	Kevin John	KJH	Staff	2/2/2007	T&I YE: meeting with C. Rhodes, PwC, to discuss remediation and rollforward testing results.	0.7	\$220	\$154	A2
Horner	Kevin John	KJH	Staff	2/2/2007	T&I YE: completed detail review of J. Nicol's review of management's remediation testing of controls for treasury and payroll cycles.	1.4	\$220	\$308	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/2/2007	T&I YE: completed detail review of J. Nicol's review of management's remediation testing of controls for revenue cycle.	1.7	\$220	\$374	A2
Horner	Kevin John	KJH	Staff	2/2/2007	T&I YE: completed detail review of J. Nicol's review of management's remediation testing of controls for fixed assets and financial statement close process.	2.4	\$220	\$528	A2
Kearns	Matthew R.	MRK	Senior	2/2/2007	E&C - Meeting with M. Covello of PwC to assist with questions related to additional tooling testing being performed by PwC as round 1 was insufficient	0.6	\$300	\$180	A2
Marold	Erick W.	EWM	Senior	2/2/2007	E&S - Drafted the NRE conclusion memo.	2.3	\$275	\$633	A2
Miller	Nicholas S.	NSM	Manager	2/2/2007	Packard - Meeting with K. Asher to walk through inventory workpapers performed as a result of the material weakness.	0.7	\$330	\$231	A2
Miller	Nicholas S.	NSM	Manager	2/2/2007	Packard - Review of inventory workpapers performed as a result of the material weakness.	3.2	\$330	\$1,056	A2
Patel	Sejal	SP	Intern	2/2/2007	Verify inventory price-testing within E-Dacor system	6.1	\$100	\$610	A2
Pikos	Matthew C.	MCP	Senior	2/2/2007	Meeting with K.Asher and N. Miller to discuss our substantive audit strategy relating to the inventory balance at the Packard Division. Meeting required due to the complexities of the inventory accounting at the Packard division.	1.2	\$250	\$300	A2
Ranney	Amber C.	ACR	Senior	2/2/2007	Corporate YE-Updating status of pension participant data testing for K. Cobb.	1.1	\$275	\$303	A2
Rothmund	Mario Valentin	MVR	Senior	2/2/2007	AHG - Attended a meeting with the ICM to discuss the control deficiencies at AHG.	0.9	\$250	\$225	A2
A2 Financial Remediation Project Total:						735.2		\$216,374	
Fresh Start Accounting									
Krabill	Aaron J.	AJK	Senior Manager	1/4/2007	Correspondence with J. Burns and KPMG regarding Fresh Start Accounting information.	0.9	\$470	\$423	A2
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Conference call with J. Burns and S. Sheckell regarding fixed asset valuation scoping for fresh start accounting.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	1/9/2007	Meeting with J. Williams, B. Murray and S. Sheckell regarding the scoping of fixed asset valuations for fresh start accounting.	1.1	\$470	\$517	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	1/9/2007	Fresh start accounting meeting with J. Williams and B. Murray	0.7	\$575	\$403	A2
Marold	Erick W.	EWM	Senior	1/10/2007	Researched other filers fresh start accounting disclosure and subsequent adjustments to their valuations.	1.1	\$275	\$303	A2
Krabill	Aaron J.	AJK	Senior Manager	1/16/2007	Research regarding bankruptcy emergence date and tim period available to finalize fresh start fixed asset valuations.	0.4	\$470	\$188	A2
Sheckell	Steven F.	SFS	Partner	1/16/2007	Discuss fresh start accounting topics with J. Sheehan an T. Timko	0.7	\$575	\$403	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Research regarding bankruptcy emergence date and tim period available to finalize fresh start fixed asset valuations.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Meeting with J. Sheehan, J. Williams, B. Murray, W. Tilotti, T. Timko, S. Sheckell, K. Asher and the KPMG Valuation team to discuss the status of the bankruptcy emergence process.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	1/17/2007	Meeting with T. Timko, J. Williams, B. Murray, N. McNamara, D. Gary, B. Heckler and S. Sheckell to discuss bankruptcy emergence issues and the time perio available to finalize the fixed asset valuations for fresh start accounting.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	1/17/2007	Discuss fresh start accounting topics with J. Sheehan an T. Timko	2.3	\$575	\$1,323	A2
Sheckell	Steven F.	SFS	Partner	1/24/2007	Consultations regarding Fresh Start Accounting	0.5	\$575	\$288	A2
A2 Fresh Start Accounting Project Total:						11.6		\$5,679	
IT Remediation									
Pacella	Shannon M.	SMP	Manager	1/2/2007	Meet with M.Stille to discuss status on remediation testing.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	1/2/2007	Document feedback from Mgmt. regarding issues E&Y found with testing performed for Packard.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/4/2007	Call with J. Simpson to debrief on SOD meeting; impact to audit strategy.	0.3	\$330	\$99	A2
Pacella	Shannon M.	SMP	Manager	1/4/2007	Meeting with A.Bianco to discuss Mgmt's testing approach/status for SOD.	1.1	\$330	\$363	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	1/4/2007	Completion and documentation of Hyperion remediation testing related to sensitive, restricted access.	2.9	\$250	\$725	A2
Stille	Mark Jacob	MJS	Senior	1/4/2007	Completion and documentation of Steering remediation testing (administrator access, access administration).	3.1	\$250	\$775	A2
Stille	Mark Jacob	MJS	Senior	1/4/2007	Completion and documentation of DGL remediation testing (program change, access administration).	3.3	\$250	\$825	A2
Pacella	Shannon M.	SMP	Manager	1/5/2007	Preparation of emails to international teams to understand status of remediation testing.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	1/5/2007	Discussion with M. Harris to understand Mgmt's remediation testing status.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	1/5/2007	Meeting with A. Tanner and K. Cash to discuss issues with Mgmt's testing - impact to E&Y remediation testing.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	1/5/2007	Meet with M. Stille to discuss status on remediation testing.	0.9	\$330	\$297	A2
Stille	Mark Jacob	MJS	Senior	1/5/2007	Time spent updating issues status document for E&Y, IAS/PwC identified issues.	0.7	\$250	\$175	A2
Tanner	Andrew J.	AJT	Senior Manager	1/5/2007	Meeting with K. Cash and S. Pacella to discuss open deficiency evaluation	0.7	\$520	\$364	A2
Pacella	Shannon M.	SMP	Manager	1/7/2007	Send email to T. Ellis describing our next steps to finalize our Packard remediation testing.	0.5	\$330	\$165	A2
Cash	Kevin L.	KLC	Partner	1/8/2007	Preparation for conference call with J. Piazza, M.Harris, S.Pacella and A.Tanner to discuss Management's final evaluation of open deficiencies at eyar end.	0.4	\$575	\$230	A2
Lotoczky	Edward F.	EFL	Staff	1/8/2007	Analysis performed as part of substantive procedures fo emergency ID activity due to testing exceptions found.	1.6	\$220	\$352	A2
Pacella	Shannon M.	SMP	Manager	1/8/2007	Prepare meeting materials for IT SOX Update meeting which included documenting EY remediation testing status and review of management's conclusions for the EY identified deficiencies to determine if gaps existed.	2.8	\$330	\$924	A2
Pacella	Shannon M.	SMP	Manager	1/8/2007	Develop deficiency tracking sheet to discuss with IT SOX PMO during weekly status meeting.	3.5	\$330	\$1,155	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	1/8/2007	Time spent determining user names for the Workstream application and comparing with HR listings to determine current users for substantive testing procedures.	2.1	\$250	\$525	A2
Stille	Mark Jacob	MJS	Senior	1/8/2007	Time spent updating and assigning risk ratings to issue tracking document.	4.9	\$250	\$1,225	A2
Tuskan	Matthew A.	MAT	Staff	1/8/2007	Analysis performed as part of substantive procedures fo emergency ID activity due to testing exceptions found	3.4	\$220	\$748	A2
Boehm	Michael J.	MJB	Manager	1/9/2007	Met with S. Pacella, M. Stille and E. Marold to discuss IT remediation procedures related to Workstream.	0.3	\$330	\$99	A2
Cash	Kevin L.	KLC	Partner	1/9/2007	Preparation for conference call with J. Piazza, M.Harris, S.Pacella and A.Tanner to discuss Management's final evaluation of open deficiencies at eyar end.	0.4	\$575	\$230	A2
Cash	Kevin L.	KLC	Partner	1/9/2007	Conference call with J. Piazza, M. Harris, S. Pacella and A. Tanner to discuss Management's final evaluation of open deficiencies at eyar end.	1.3	\$575	\$748	A2
Pacella	Shannon M.	SMP	Manager	1/9/2007	Discussion with E. Marold and M. Boehm regarding the next steps for performing substantive testing procedures for Workstream.	0.3	\$330	\$99	A2
Pacella	Shannon M.	SMP	Manager	1/9/2007	Discussion with M. Stille to assist with preparing a population listing to perform substantive procedures for the security admin process for Workstream.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	1/9/2007	Review Management's deficiency status and determine gaps exist re: Management's final evaluation and E&Y's evaluation.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	1/9/2007	Prepare meeting materials for IT SOX Update meeting which included documenting EY remediation testing status and review of management's conclusions for the EY identified deficiencies to determine if gaps existed.	1.8	\$330	\$594	A2
Pacella	Shannon M.	SMP	Manager	1/9/2007	Attend SOX PMO Update meeting with: J. Piazza, M. Harris, B. Garvey and A. Tanner to discuss status of remediation efforts for High and Medium rated deficiencies.	1.9	\$330	\$627	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	1/9/2007	Time spent determining user names for the Workstream application and comparing with HR listings to determine current users for substantive testing procedures.	6.7	\$250	\$1,675	A2
Tanner	Andrew J.	AJT	Senior Manager	1/9/2007	Review of deficiency gap analysis prepared for J. Piazza	0.7	\$520	\$364	A2
Tanner	Andrew J.	AJT	Senior Manager	1/9/2007	Meeting with J. Piazza, M. Harris. D. Steiss, PwC, S. Pacella and K. Cash to discuss issue remediation status	1.1	\$520	\$572	A2
Tuskan	Matthew A.	MAT	Staff	1/9/2007	Analysis performed as part of substantive procedures fo emergency ID activity due to testing exceptions found	0.6	\$220	\$132	A2
Cash	Kevin L.	KLC	Partner	1/10/2007	Preparation for conference call with J. Piazza and B. Garvey, S. Pacella and A. Tanner re 2007 plans for SOX teram and IA strategy.	0.3	\$575	\$173	A2
Cash	Kevin L.	KLC	Partner	1/10/2007	Conference call with J. Piazza and B. Garvey, S. Pacella and A. Tanner re 2007 plans for SOX teram and IA strategy	0.8	\$575	\$460	A2
Lotoczky	Edward F.	EFL	Staff	1/10/2007	Analysis performed as part of substantive procedures fo emergency ID activity due to testing exceptions found.	1.8	\$220	\$396	A2
Pacella	Shannon M.	SMP	Manager	1/10/2007	Answer questions re: remediation testing for M.Stille.	2.0	\$330	\$660	A2
Stille	Mark Jacob	MJS	Senior	1/10/2007	Documentation of screenshots obtained from Hyperion for sensitive user access - remediation testing.	0.4	\$250	\$100	A2
Stille	Mark Jacob	MJS	Senior	1/10/2007	Testing and documentation of program change for the Workstream application.	2.2	\$250	\$550	A2
Stille	Mark Jacob	MJS	Senior	1/10/2007	Time spent determining user names for the Workstream application and comparing with HR listings to determine current users for substantive testing procedures.	7.1	\$250	\$1,775	A2
Boehm	Michael J.	MJB	Manager	1/11/2007	Reviewed IT Access data files provided by M. Stille for expanded logical access testing by Core team in response to ITGC deficiencies.	0.4	\$330	\$132	A2
Cash	Kevin L.	KLC	Partner	1/11/2007	Preparation for conference call with J. Piazza and B. Garvey, S. Pacella and A. Tanner re 2007 plans for SOX teram and IA strategy	0.4	\$575	\$230	A2
Cash	Kevin L.	KLC	Partner	1/11/2007	Conference call with J. Piazza and B. Garvey, S. Pacella and A. Tanner re 2007 plans for SOX teram and IA strategy	0.9	\$575	\$518	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	1/11/2007	Discussion with M. Boehm, E. Marold, and M. Stille to discuss status of Workstream substantive procedures an next steps.	0.3	\$330	\$99	A2
Pacella	Shannon M.	SMP	Manager	1/11/2007	Reviewed SoD workprogram to prepare for Friday meeting with A.Bianco.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	1/11/2007	Answer questions re: remediation testing for M.Stille.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/11/2007	Attend meeting to discuss 2007 Internal Audit planning with J. Piazza, B. Garvey and A. Tanner	1.5	\$330	\$495	A2
Peterson	Christopher A.	CAP	Manager	1/11/2007	Coordinate compensating control testing of Hyperion controls with M. Boehm due to deficiencies noted.	1.1	\$330	\$363	A2
Stille	Mark Jacob	MJS	Senior	1/11/2007	Preparing change documentation for substantive program change testing for Workstream	2.1	\$250	\$525	A2
Stille	Mark Jacob	MJS	Senior	1/11/2007	Documentation of DITGC and workpapers for Workstream application.	6.6	\$250	\$1,650	A2
Huffman	Derek T.	DTH	Senior	1/12/2007	Call with M. Harris, S. Pacella and J. Sadaghiyani to discuss substantive procedures required due to testing deficiencies.	1.2	\$275	\$330	A2
Huffman	Derek T.	DTH	Senior	1/12/2007	Performed SAP re-testing change control procedures due to testing exceptions noted	3.6	\$275	\$990	A2
Huffman	Derek T.	DTH	Senior	1/12/2007	Performed SAP re-testing logical access procedures due to testing exceptions noted	3.7	\$275	\$1,018	A2
Pacella	Shannon M.	SMP	Manager	1/12/2007	Attend meeting to discuss expectations of PwC to perform substantive testing for SAP application controls. Attendees: M. Harris, D. Huffman, S.Parakh (PwC).	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	1/12/2007	Answer questions re: remediation testing for M. Stille.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/12/2007	Attend SOD update meeting to discuss compensating control reliance with A.Bianco, J. Simpson, S.Herbst, T Gilbert (analysis of 2005 significant deficiency).	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/12/2007	Review Steering remediation testing and provide feedback to M. Stille.	2.1	\$330	\$693	A2
Stille	Mark Jacob	MJS	Senior	1/12/2007	Documentation of DITGC and workpapers for Workstream application.	1.9	\$250	\$475	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	1/15/2007	Reviewed Management's deficiency remediation status to identify gaps between E&Y's evaluation and Mgmt's evaluation.	2.5	\$330	\$825	A2
Stille	Mark Jacob	MJS	Senior	1/15/2007	Documentation of DITGC and workpapers for Workstream walkthroughs.	3.4	\$250	\$850	A2
Cash	Kevin L.	KLC	Partner	1/16/2007	Conference call with J. Piazza, M. Harris, S. Pacella and A. Tanner to discuss Management's final evaluation of open deficiencies at eyar end.	2.1	\$575	\$1,208	A2
Pacella	Shannon M.	SMP	Manager	1/16/2007	Call with A. Bianco to discuss deficiency found at Steering re: SOD prevent control.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	1/16/2007	Prepare meeting materials for meeting with the IT SOX PMO to discuss remediation testing status.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	1/16/2007	Reviewed Management's deficiency remediation status to identify gaps between E&Y's evaluation and Mgmt's evaluation.	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	1/16/2007	Attend meeting with J. Piazza, M. Harris, A. Tanner, K.Cash, and D.Steis to discuss Management's deficiency remediation status.	1.3	\$330	\$429	A2
Pacella	Shannon M.	SMP	Manager	1/16/2007	Assist M. Stille with questions on remediation testing strategy.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/16/2007	Workpaper review in AWS - remediation testing.	2.3	\$330	\$759	A2
Stille	Mark Jacob	MJS	Senior	1/16/2007	Documentation of DITGC and workpapers for Workstream walkthroughs.	7.2	\$250	\$1,800	A2
Stille	Mark Jacob	MJS	Senior	1/16/2007	Follow-up with T. Wyrick, T. Guergens, and P. Stout for open Unix and backup items for Workstream.	1.2	\$250	\$300	A2
Tanner	Andrew J.	AJT	Senior Manager	1/16/2007	Updates to deficiency gap analysis prepared for J. Piazza	0.9	\$520	\$468	A2
Tanner	Andrew J.	AJT	Senior Manager	1/16/2007	Meeting with J. Piazza, M. Harris. D. Steiss, PWC, S. Pacella and K. Cash to discuss issue remediation status	1.1	\$520	\$572	A2
Pacella	Shannon M.	SMP	Manager	1/17/2007	Assist M. Stille with questions on remediation testing strategy.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	1/17/2007	Workpaper review in AWS - remediation testing.	2.1	\$330	\$693	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huffman	Derek T.	DTH	Senior	1/18/2007	Call with S. Osterman, S. Pacella, D. Steis, M. Harris, and J. Sadaghiyani to discuss assistance requirements for testing of application controls due to testing deficiencies noted in SAP.	0.8	\$275	\$220	A2
Pacella	Shannon M.	SMP	Manager	1/18/2007	Assist M. Stille with questions on remediation testing strategy.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	1/18/2007	Meeting with PwC: S. Parakh, D. Steis, M. Harris, and D. Huffman	1.1	\$330	\$363	A2
Cash	Kevin L.	KLC	Partner	1/19/2007	Conference call with D. Huffman and S. Pacella re: impact of IT GC deficiencies on application controls in the SAP environment	0.6	\$575	\$345	A2
Huffman	Derek T.	DTH	Senior	1/19/2007	Call with S. Pacella and K. Cash regarding additional testing procedures due to deficiencies found in SAP testing.	0.6	\$275	\$165	A2
Pacella	Shannon M.	SMP	Manager	1/19/2007	Assist M. Stille with questions on remediation testing strategy.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	1/19/2007	Conference call with D. Huffman, K. Cash and A. Tanner to discuss status and procedures for performing substantive procedures on SAP application controls.	0.6	\$330	\$198	A2
Pacella	Shannon M.	SMP	Manager	1/19/2007	Prepare/send E&Y deficiency remediation status to M. Harris.	1.5	\$330	\$495	A2
Stille	Mark Jacob	MJS	Senior	1/19/2007	Documentation of DITGC and workpapers for Workstream walkthroughs.	2.1	\$250	\$525	A2
Stille	Mark Jacob	MJS	Senior	1/19/2007	Substantive procedures for Workstream program change.	3.2	\$250	\$800	A2
Stille	Mark Jacob	MJS	Senior	1/19/2007	Follow-up with T. Jones regarding substantive procedures for Workstream program change.	0.7	\$250	\$175	A2
Stille	Mark Jacob	MJS	Senior	1/19/2007	Discussion with S. Pacella regarding substantive procedures for Workstream program change.	1.1	\$250	\$275	A2
Cash	Kevin L.	KLC	Partner	1/22/2007	Meeting with S. Pacella to discuss status on remediation testing.	0.8	\$575	\$460	A2
Cash	Kevin L.	KLC	Partner	1/22/2007	Conference call with J. Piazza, M. Harris, B. Garvey, S. Pacella and A. Tanner re IT GC remediation plans and update	1.3	\$575	\$748	A2
Pacella	Shannon M.	SMP	Manager	1/22/2007	Meeting with J. Simpson and M. Boehm to discuss TSRS open items including substantive testing for application controls.	0.7	\$330	\$231	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	1/22/2007	Attend IT SOX PMO Update meeting to discuss status of open deficiencies and remediation efforts. Attendees: J. Piazza, M. Harris, A. Tanner, and K. Cash	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/22/2007	Prepare meeting materials for meeting with IT SOX PMO to discuss deficiency remediation/re-testing status.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/22/2007	Reviewed remediation testing workpapers for Steering and DGL - provided review comments accordingly.	3.5	\$330	\$1,155	A2
Simpson	Jamie	JS	Senior Manager	1/22/2007	Discussion with S. Pacella regarding status of IT remediation testing.	0.6	\$470	\$282	A2
Tanner	Andrew J.	AJT	Senior Manager	1/22/2007	Development of approach to testing application controls given ITGC ineffectiveness	0.8	\$520	\$416	A2
Tanner	Andrew J.	AJT	Senior Manager	1/22/2007	Meeting with J. Piazza, M. Harris, D. Steiss, PwC, S. Pacella and K. Cash to discuss issue remediation status	1.1	\$520	\$572	A2
Pacella	Shannon M.	SMP	Manager	1/23/2007	Meeting with C. Riedel, T. Jones and M. Stille to explain to Management the additional procedures that need to be performed due to ineffective program change controls.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	1/23/2007	Meeting with D. Huffman to discuss possible strategies for substantively testing SAP app controls.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	1/23/2007	Reviewed remediation testing workpapers for Steering and DGL - provided review comments accordingly.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/23/2007	Met with M. Stille to answer questions re: remediation testing procedures	3.2	\$330	\$1,056	A2
Stille	Mark Jacob	MJS	Senior	1/23/2007	Conference call with S. Pacella, D. Keene, T. Jones, & C. Riedl to discuss substantive procedures for program change for Workstream.	0.6	\$250	\$150	A2
Stille	Mark Jacob	MJS	Senior	1/23/2007	Updating of selected change requests to be tested during our substantive procedures of the program change process.	0.7	\$250	\$175	A2
Pacella	Shannon M.	SMP	Manager	1/24/2007	Meeting with M. Harris, S. Parakh (PwC), D. Steis, D. Huffman to discuss Management's status on performing substantive procedures around SAP application controls.	1.1	\$330	\$363	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	1/24/2007	Met with M. Stille to answer questions re: remediation testing procedures	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/24/2007	Reviewed remediation testing workpapers for Steering and DGL - provided review comments accordingly.	2.1	\$330	\$693	A2
Stille	Mark Jacob	MJS	Senior	1/24/2007	Follow-up with D. Starland regarding issues identified during remediation testing.	0.3	\$250	\$75	A2
Stille	Mark Jacob	MJS	Senior	1/24/2007	Follow-up with M. Whiteman regarding issues identified during DGL testing. (remediation testing).	0.8	\$250	\$200	A2
Stille	Mark Jacob	MJS	Senior	1/24/2007	Documentation and analysis of Unix OS files for Workstream testing.	0.9	\$250	\$225	A2
Pacella	Shannon M.	SMP	Manager	1/25/2007	Met with M. Stille to answer questions re: remediation testing procedures	1.5	\$330	\$495	A2
Huffman	Derek T.	DTH	Senior	1/26/2007	Discussion with J. Sadaghiyani, D. Steis, S. Pacella, and S. Parakh related to additional procedures required due to deficiencies found in SAP testing.	1.6	\$275	\$440	A2
Pacella	Shannon M.	SMP	Manager	1/26/2007	Meeting with D. Huffman to discuss possible strategies for substantively testing SAP app controls.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	1/26/2007	Met with M. Stille to answer questions re: remediation testing procedures	0.9	\$330	\$297	A2
Pacella	Shannon M.	SMP	Manager	1/26/2007	Meeting with M. Harris, S. Parakh (PwC), D.Steis, D. Huffman to discuss Management's status on performing substantive procedures around SAP application controls.	1.1	\$330	\$363	A2
Stille	Mark Jacob	MJS	Senior	1/26/2007	Documentation and analysis of Unix OS files for Workstream testing.	1.1	\$250	\$275	A2
Pacella	Shannon M.	SMP	Manager	1/28/2007	Prepared meeting materials for meeting with IT SOX PMO to discuss deficiency re-testing and final evaluations.	1.5	\$330	\$495	A2
Huffman	Derek T.	DTH	Senior	1/29/2007	Discussion with J. Sadaghiyani, S. Pacella, D. Steis, and S. Parakh related to additional procedures required due to testing exceptions noted.	1.4	\$275	\$385	A2
Pacella	Shannon M.	SMP	Manager	1/29/2007	Prepare meeting materials for meeting with J. Piazza, M. Harris, B. Garvey, A. Tanner, K. Cash to discuss Management's remediation testing status.	0.7	\$330	\$231	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	1/29/2007	Meeting with S.Parakh, D.Steis and D. Huffman to discuss the status of the SAP application control substantive procedures.	1.1	\$330	\$363	A2
Pacella	Shannon M.	SMP	Manager	1/29/2007	Attend IT SOX PMO status meeting to discuss IT remediation status. Attendees: J. Piazza, M. Harris, B. Garvey, A. Tanner and K. Cash.	1.5	\$330	\$495	A2
Pacella	Shannon M.	SMP	Manager	1/29/2007	Met with M. Stille to discuss questions on completing remediation testing procedures.	2.8	\$330	\$924	A2
Peterson	Christopher A.	CAP	Manager	1/29/2007	Draft Hyperion ITGC effectiveness memo: organization and evidence round up.	1.4	\$330	\$462	A2
Simpson	Jamie	JS	Senior Manager	1/29/2007	Discuss CCID SAP remediation testing with S. Pacella.	0.3	\$470	\$141	A2
Stille	Mark Jacob	MJS	Senior	1/29/2007	Testing and documentation of Workstream application processes (walkthroughs, change control, access administration, operations testing).	2.6	\$250	\$650	A2
Pacella	Shannon M.	SMP	Manager	1/30/2007	Met with J. Simpson to discuss alternative substantive procedures for testing SAP application controls.	1.3	\$330	\$429	A2
Pacella	Shannon M.	SMP	Manager	1/30/2007	Met with M. Stille to discuss questions on completing remediation testing procedures.	1.8	\$330	\$594	A2
Peterson	Christopher A.	CAP	Manager	1/30/2007	Draft Hyperion ITGC effectiveness memo. section: summary of controls tested by E&Y and IA - due to deficiencies noted.	2.3	\$330	\$759	A2
Peterson	Christopher A.	CAP	Manager	1/30/2007	Ensure compensating controls were tested for Hyperion security deficiencies using IA remediation testing.	2.3	\$330	\$759	A2
Simpson	Jamie	JS	Senior Manager	1/30/2007	Discussion with S. Sheckell and S. Pacella regarding CCID SAP remediation testing.	0.4	\$470	\$188	A2
Simpson	Jamie	JS	Senior Manager	1/30/2007	Meeting with S. Pacella regarding TSRS remediation testing.	1.8	\$470	\$846	A2
Stille	Mark Jacob	MJS	Senior	1/30/2007	Testing and follow-up with T. Goergens of change control process and password parameters related to Unix O/S (Workstream).	1.4	\$250	\$350	A2
Stille	Mark Jacob	MJS	Senior	1/30/2007	Testing of substantive procedures for the change control process for the Workstream application.	1.8	\$250	\$450	A2
Stille	Mark Jacob	MJS	Senior	1/30/2007	Testing and follow-up with C. McDaniel for terminations within the Workstream application and O/S.	2.2	\$250	\$550	A2